

**210.324.230 Audit Supervisor**

Supervise the activities of a team of audit professionals who identify risks; evaluate performance and productivity; prepare financial or operating reports; and recommend improvements to the performance, integrity, and compliance of one or more of the organization's financial, operational, or managerial processes or systems. Analyze complex data; evaluate project findings; prepare audit reports and recommendations about how the process or system under audit could be improved. Supervise team members; respond to complex, escalated enquiries; and check the work of others to ensure that the audit project is conducted credibly and effectively and that its recommendations and reports are accurate and timely. Prioritize and assign tasks to ensure that the team's resources are used effectively and that work schedules and targets are met. Frequently reports to an Audit Director.

All Participant Analysis (Dollar Values Displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd	
<b>Base Salary</b>													
Base Salary - Inc Wtd	*10	99	--	--	66.0	71.1	--	--	Short-term Incentive	8	--	--%	
Base Salary - Org Wtd	10	99	55.4	77.7	89.9	85.9	97.6	102.0	Sales Incentive	0	--	--%	
Base Salary - Incentive Eligible	*8	96	--	--	65.0	70.6	--	--	Profit Sharing	0	--	--%	
Base Salary - Not Incentive Eligible	3	3	--	--	--	85.3	--	--	Long-term Incentive	0	--	--%	
<b>Incentives</b>													
Short-term Incentive (Target)	*7	90	--	--	2.1	4.1	--	--	<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>		<b>% Receiving</b>	
Short-term Incentive (Actual)	*8	96	--	--	2.8	4.2	--	--	Stock/Share Options		--%	--%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		--%	--%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		--%	--%	
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		--%	--%	
Long-term Incentive (Black-Scholes)	0	0	--	--	--	--	--	--	Performance Cash Units		--%	--%	
									Long-term Cash		--%	--%	
<b>Total Cash Compensation</b>													
Total Cash Comp (Actual) - Inc Wtd	*10	99	--	--	67.7	75.2	--	--	<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Total Cash Comp (Actual) - Org Wtd	10	99	58.2	80.9	96.8	92.0	106.3	112.4	Short-term Incentive (Actual)	*8	96	8.7%	5.5%
Total Cash Comp (Actual) - Rcvrs	*8	96	--	--	67.1	74.9	--	--	Short-term Incentive (Threshold)	*1	2	--%	--%
Total Cash Comp (Target)	*9	93	--	--	67.0	73.6	--	--	Short-term Incentive (Target)	*7	90	8.8%	5.4%
Total Cash Comp (Target) - Rcvrs	*7	90	--	--	65.6	73.2	--	--	Short-term Incentive (Maximum)	*5	22	19.3%	22.7%
<b>Total Direct Compensation (Black-Scholes)</b>													
Total Direct Comp (Actual)	*10	99	--	--	67.7	75.2	--	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	0	0	--	--	--	--	--	--	Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Target)	*9	93	--	--	67.0	73.6	--	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Target) - Rcvrs	0	0	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	0	0	--%	--%
<b>Salary Range (Mean)</b>													
									Minimum	7	90	64.7	58.0
									Midpoint	7	90	80.4	68.4
									Maximum	7	90	96.2	78.9

\* More than 35% of the rates within the sample are supplied by one organization.

**210.324.330 Audit Accountant - Specialist**

Acts as a consultant in the documentation of financials within a specific field of accounting (internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned). May be responsible for such complex projects as special income tax studies, filing U. S. and/or Canadian income tax forms, compliance reporting for various Federal or local grants or resource taxes, administration of property taxes, co-ordination and audit of properties operated by others, post audit of producing property acquisitions and other senior accounting related studies and projects. Uses judgment in setting priorities to complete assignments. Normally reports to an Audit Manager.

<b>All Participant Analysis (Dollar Values Displayed in \$000s)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>10th %ile</b>	<b>25th %ile</b>	<b>Median</b>	<b>Mean</b>	<b>75th %ile</b>	<b>90th %ile</b>	<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>	
<b>Base Salary</b>													
Base Salary - Inc Wtd	41	149	85.4	97.9	110.7	119.0	146.3	164.9	Short-term Incentive	34	104	69.8%	
Base Salary - Org Wtd	41	149	88.8	103.5	122.4	125.4	151.6	163.1	Sales Incentive	0	0	0.0%	
Base Salary - Incentive Eligible	34	104	82.3	98.4	110.7	117.6	143.3	158.8	Profit Sharing	0	0	0.0%	
Base Salary - Not Incentive Eligible	*8	45	--	--	99.6	122.3	--	--	Long-term Incentive	19	48	32.2%	
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>		
Short-term Incentive (Target)	30	96	5.9	7.4	11.5	16.4	27.8	32.0	Stock/Share Options	20%	22%		
Short-term Incentive (Actual)	30	88	3.0	9.4	13.6	18.2	27.7	38.4	Share Appreciation Rights (SARs)	0%	0%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	71%	75%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	16%	16%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%	0%		
Long-term Incentive (Black-Scholes)	15	32	6.1	14.2	24.8	30.2	48.8	56.2	Long-term Cash	18%	16%		
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	41	149	88.0	99.2	120.8	130.1	161.6	189.2	Short-term Incentive (Actual)	30	88	15.2%	14.0%
Total Cash Comp (Actual) - Org Wtd	41	149	89.5	110.3	132.0	140.8	173.1	194.4	Short-term Incentive (Threshold)	6	20	6.6%	5.6%
Total Cash Comp (Actual) - Rcvrs	30	88	98.0	113.4	126.7	139.0	164.8	199.0	Short-term Incentive (Target)	30	96	14.8%	12.9%
Total Cash Comp (Target)	38	141	88.8	99.2	118.0	130.5	168.7	189.3	Short-term Incentive (Maximum)	22	79	27.9%	24.0%
Total Cash Comp (Target) - Rcvrs	30	96	87.4	105.2	118.4	134.3	171.6	192.0	Sales Incentive (Actual)	0	0	--%	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	41	149	88.0	99.2	120.8	136.6	172.0	212.2	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	15	32	136.7	162.4	189.9	193.4	239.3	245.3	Long-term Incentive (Black-Scholes)	15	32	20.4%	20.8%
Total Direct Comp (Target)	38	141	88.8	99.2	118.0	136.8	181.6	216.3	<b>Salary Range (Mean)</b>				
Total Direct Comp (Target) - Rcvrs	13	26	126.8	188.8	203.3	203.0	234.1	245.1	Minimum	36	125	106.7	98.3
									Midpoint	36	125	131.1	122.8
									Maximum	36	125	156.2	147.9

\* More than 35% of the rates within the sample are supplied by one organization.