

CLASSIFICATION SPECIFICATION

CLASS CODE 6000

SENIOR INTERNAL AUDITOR

POSITION SUMMARY: The incumbent will perform and/or direct and review subordinate auditors' performance of financial, compliance and operational audits of varying complexity and subject matter; perform and/or direct and review subordinate auditors' performance of special projects, studies and investigations, as assigned; and the incumbent will apply generally accepted accounting principles, government auditing standards, and professional internal auditing standards, as applicable, in completion of all audit duties. This is an Advanced Working/Journey position, which works under general supervision. Positions at this level are assigned to perform the more complex and sensitive duties in the occupational field. The employee in this position will be assigned to train other employees and/or monitor the work produced by other employees. The employee performs diverse duties of an advanced and specialized nature. Judgment must be exercised in analyzing facts or circumstances surrounding issues. Work often requires development of recommendations and independent actions consistent with policies, general directives, and broad regulations. The decisions made affect the operations of the work unit and the organization. Discretion is required in the application of policies, procedures, and guidelines, and in selection of appropriate resources for use in accomplishing assigned work.

DUTIES/RESPONSIBILITIES: (Assignments may vary depending on the department's needs and will be communicated to the applicant or incumbent by the supervisor. The duties listed below are examples of the work typically performed by employees in this class. An employee may not be assigned all duties listed and may be assigned duties which are not listed below.)

- Conducts financial, compliance and operational audits of all County operations
- Directs and reviews the work of the Internal Auditor and Internal Audit Analyst
- Develops comprehensive audit programs and time budgets for assignments
- Maintains organized, professional audit work papers
- Performs audit-specific research and analysis
- Ensures audit projects progress in accordance with established plans
- Keeps Internal Audit Officer apprised of audit progress and issues
- Ensures auditors' project hours are properly recorded and monitors time budgets
- Assists with special projects, assignments and investigations, as needed
- Applies appropriate audit methodology and techniques, adhering to professional accounting and auditing standards
- Prepares written audit reports for public release
- Delivers oral reports of audit findings and recommendations
- Completes appropriate professional continuing education
- Assists Internal Audit Officer with annual risk assessment and audit plan

KNOWLEDGE SKILLS & ABILITIES:

Knowledge of:

- Generally Accepted Government Auditing Standards (Yellow Book)
- International Standards for the Professional Practice of Internal Auditing (Red Book)
- Generally Accepted Accounting Principles
- Governmental/Fund Accounting
- Concepts of internal control and risk management

- Auditing methodologies and skills
- Automated accounting and information systems
- Effective report writing and presentation skills
- Best Practices in Management and Supervision

Skills in:

- Use of data mining, research and analysis methodologies
- Application of appropriate audit sampling and testing techniques
- Preparation of organized, professional audit work papers
- Preparation and/or review of professional audit reports
- Use of accounting and information systems
- Use of all Microsoft Office products (i.e. Word, Excel, Access, PowerPoint, etc.)
- Interviewing and Communication

Ability to:

- Conduct audits and special assignments under general supervision
- Interpret, analyze and evaluate complex accounting and operational data
- Establish and maintain effective working relationships with staff at all levels, other agencies, and the public
- Communicate effectively, both verbally and in writing
- Exercise initiative and independent judgment to make decisions and recommendations based on information available and results of audit testing and analysis
- Make distinctions between, and appropriately respond to, issues of varying levels of priority, materiality and urgency

MINIMUM QUALIFICATIONS:

Education, Experience and Training: (The knowledge, skills, and abilities listed above may be acquired through different types of education, training, and experience. An example of a typical way to acquire the qualifying knowledge and ability is listed below.)

Education: Bachelors degree in Accounting, Finance or Public Administration. Masters Degree preferred

Experience: Six (6) years experience in internal auditing is required. Experience in government internal auditing is preferred. Professional certification, such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), or similar is highly preferred.

EEO Category: Professional

FLSA STATUS: Exempt

12/23/08

The job description does not constitute an employment agreement and is subject to change at any time by the employer.