



CLASS SPECIFICATION FOR  
**Director of Internal Audit**

**GENERAL STATEMENT OF DUTIES:** Performs professional audit services for all County General Government activities regarding accountability and responsibility in handling public property and money; does related work as required.

**DISTINGUISHING FEATURES OF THE CLASS:** This single-position class is responsible for all General County Government internal auditing. The incumbent directs major audits, the components of which include planning and programming, testing and reporting. The work involves unique, complex assignments in all areas of County operations in order to review and evaluate the adequacy and effectiveness of internal controls. The incumbent reviews for compliance with all relevant laws, regulations, policies and procedures and oversees the safeguarding of assets. Supervises staff auditors and administers the activities of the Internal Audit Office. Receives general supervision from the County Manager.

**EXAMPLES OF WORK** (illustrative only):

- Evaluates internal control systems for effectiveness;
- Recommends changes necessary to strengthen the control structure;
- Documents systems reviewed through flowcharts and narratives;
- Develops audit objectives and program testing to meet objectives;
- Edits audit reports to convey results and recommendations;
- Conducts risk assessments related to exposures for audit plans;
- Formulates annual and multi-year audit plans for County General Government;
- Reviews new systems under development for inclusion of controls;
- Follows up on prior audit reports for implementation;
- Coordinates County external auditors for financial examinations;
- Consults and advises on new County processes or services;
- Audits possible fraudulent events for prosecution or administrative action in conjunction with other authorities;
- Briefs and advises County management regarding audit issues;
- Reviews the work of and manages staff internal auditors;
- Participates in the selection of the County's external auditors;
- Performs related work as assigned.

**REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:** Comprehensive knowledge of Government Auditing Standards (GAO), Internal Auditing Standards (IIA) and generally accepted auditing standards (AICPA) and generally accepted governmental accounting principles (GASB, NCGA); proven knowledge and skill in applying auditing procedures; ability to research laws, regulations, policies; ability to develop audit objectives and testing procedures and to review, document and evaluate internal controls; considerable knowledge of applications and skill in the use of a personal computer and relevant computer mainframe systems; ability to prepare coherent, cogent reports on auditing results; proven ability to deal effectively with a variety of personalities to establish and maintain effective working relationships; good judgment; ability to supervise effectively; diplomacy; ability to act independently, with minimal supervision and direction.

**MINIMUM EDUCATION AND EXPERIENCE:** Possession of a bachelor's degree in accounting, preferably supplemented by certification as a Public Accountant (CPA) or Internal Auditor (CIA), and at least eight (8) years of commercial and/or governmental accounting or auditing experience; OR, any equivalent combination of experience and training that provides the required knowledge, skills and abilities.