

CLASS SPECIFICATION FOR
Auditor III

GENERAL STATEMENT OF DUTIES: Performs complex professional audits on County activities in general or on specific operations involving either financial, performance, management, or technology areas, with reports or results and recommendations to top management; does related work as required.

DISTINGUISHING FEATURES OF THE CLASS: An incumbent in this class is assigned major audits for complete processing, including planning, programming, testing and reporting to the County's Audit Committee. Work involves unique, complex assignments in all varieties of County operations to review and evaluate the adequacy and effectiveness of internal controls regarding the reliability and integrity of information; compliance with laws (federal, State and County), policies, regulations and procedures; the safeguarding of assets; and information technology auditing, including use of audit software. Auditing includes participation with all levels of County employees, including agency heads and key officials, managers and other staff handling confidential information. Positions in this classification are assigned only to Internal Audit, and the employee receives general supervision and guidance/direction in audit philosophy and process from the Director of Internal Audit. An incumbent may be assigned to supervise or serve as lead worker over a lower-level or trainee auditor.

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;
- ◆ Drafts audit report to convey results and recommendations;
- ◆ Conducts information technology development/acquisition and application audits;
- ◆ Reviews new systems under development for inclusion of controls;
- ◆ Examines computer system controls and processes;
- ◆ Performs computer installation and facilities audits;
- ◆ Follows up on prior audit reports for implementation;
- ◆ Provides assistance to external auditors for financial audit;
- ◆ Audits possible fraudulent events for administrative actions in conjunction with other authorities;
- ◆ Assists with County technology development and office information processing;
- ◆ Determines compliance with laws, regulations and policies;
- ◆ Performs related work as assigned.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Considerable knowledge of Government Auditing Standards (GAO), Internal Auditing Standards (IIA) and General Accepted Auditing Standards (AICPA), plus generally accepted Governmental Accounting Principles (GASB, NCGA) and current business practices; proven skill in applying auditing procedures; ability to research laws, regulations and policies; proven skill in developing audit objectives and testing procedures and the ability to review, document and evaluate internal controls; considerable knowledge of and proven skill in the use of computers, especially personal computer software and audit software applications; ability to prepare coherent, cogent reports on auditing results; ability to deal effectively with a variety of personalities and to establish and maintain effective working relationships; proven ability to function effectively within a team environment; diplomacy and tact; ability to exercise good judgment; ability to work independently and to not be swayed in judgment or course of action.

MINIMUM EDUCATION AND EXPERIENCE: Possession of a bachelor's degree in accounting or information technology with four (4) years of professional accounting, auditing or information technology auditing experience (preferably with or progressing to CPA, CIA or CISA); **OR**, any equivalent combination of experience and training which provides the required knowledge, skills and abilities.

ADDITIONAL REQUIREMENTS: Possession of a valid driver's license. May require possession of designation as CPA (Certified Public Accountant), CIA (Certified Internal Auditor) or CISA (Certified Information Systems Auditor).

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This is a class specification and not an individualized job description. A class specification defines the general character and scope of duties and responsibilities of all positions in a job classification, but it is not intended to describe and does not necessarily list the essential job functions for a given position in a classification.