

CLASS SPECIFICATION FOR
Auditor II

GENERAL STATEMENT OF DUTIES: Performs professional audits on all County activities in general or on specific operations involving the public interest, with reports or results and recommendations to top management; does related work as required.

DISTINGUISHING FEATURES OF THE CLASS: The incumbent is assigned major audits for complete processing, including planning, programming and 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. The employee receives general supervision and guidance/direction in audit philosophy and process from the Director of Internal Audit or from the head of the agency to which assigned.

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;
- ◆ Reviews new systems under development for inclusion of controls;
- ◆ Follows up on prior audit reports for implementation;
- ◆ Provides assistance to external auditors for financial audit;
- ◆ Consults and advises on new County processes or services;
- ◆ Audits possible fraudulent events for prosecution or administrative actions in conjunction with other authorities;
- ◆ Determines compliance with laws, regulations and policies;
- ◆ Examines computer system controls and processes;
- ◆ Audits development of information technology;
- ◆ Assists with County technology development and office information processing;
- ◆ Performs related work as assigned.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: 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; skill in applying auditing procedures; ability to research laws, regulations and policies; skill in developing audit objectives and testing procedures and the ability to review, document and evaluate internal controls; some knowledge of and some skill in the use of computer processes, especially personal computer software and 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; 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 with three (3) years of professional accounting or 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, CIA or CISA.