



General Summary of Classification:

Proficiently and independently performs routine and complex professional audits of County and/or Schools activities in general or on specific operations involving financial, performance, compliance or management; plans, programs, tests, analyzes, and reports findings to the County's or Schools' Audit Committee; evaluates the adequacy and effectiveness of internal controls regarding the reliability and integrity of information, compliance with all applicable laws and ordinances, and County policies, regulations and procedures, and the safeguarding of assets for all types of County and/or Schools' information, operations, processes and services; may handle special projects; and performs related work as assigned.

Examples of Primary Tasks, Duties and Responsibilities (TDR):

NOTE: This is not a job description. The following examples are intended to be illustrative of the nature and scope of TDR that are typically assigned to positions in this job classification. Examples below are not all comprehensive. Actual assigned TDR may vary based on operational needs.

This is the second level in the career development series for Auditors in the Department of Internal Audit only. **Incumbent proficiently performs the duties assigned to level I plus:**

- Reviews and evaluates current and new internal control systems under development for a variety of County and/or Schools' moderately complex processes, services, and operations involving financial, performance, compliance or management; thoroughly documents reviewed control systems through detailed flowcharts and narratives; accurately identifies risk and deficiencies, recommends changes to and inclusion of appropriate internal controls to strengthen the reliability and integrity of the control structure; follows-up to ensure implementation of approved changes;
- Performs routine and less complex review and evaluations of current and proposed computer system controls, accurately documents controls through detailed flowcharts and narratives, accurately identifies risk and deficiencies, recommends changes to and inclusion of appropriate internal controls to strengthen the reliability and integrity of the control structure;
- Audits possible fraudulent events, verifies information regarding fraudulent activities, carefully analyzes and summarizes findings, and prepares detailed documentation for further review, prosecution or administrative actions by law enforcement and/or other appropriate authorities;
- Performs other duties as assigned.

Knowledge, Skills and Abilities (KSA) Typically Required:

- **Occupation-specific:** Sound working knowledge of Generally Accepted Government Auditing Standards (GAO), Internal Auditing Standards (IIA), Generally Accepted Auditing Standards (AICPA), Generally Accepted Accounting Principles (GAAP) used by municipal, county and local governments (GASB), internal control frameworks (i.e. COSO), & current business practices; consistently uses sound critical thinking, judgment and decision making skills for analysis, drawing conclusions and providing guidance/recommendations to correct deficiencies or improve operations; fully proficient in all phases of the audit including preliminary research, setting audit objectives, identifying key controls, designing tests, preparing programs, conducting field work, preparing satisfactory work papers, summarizing data, reaching sound conclusions, and preparing detailed audit reports.
- **Technical:** Sound computer skills with the ability to use computer and typical business software, proprietary software and applications to complete all assigned tasks, including all aspects of assigned audits, data extraction and using analysis tools; excellent organization skills with the demonstrated ability to plan and execute assigned work effectively to successfully complete assigned tasks accurately and within established deadlines; provides sound guidance to level I auditors.
- **Communication, Customer Service and Interpersonal:** Excellent written and oral communication skills with the ability to communicate clearly, accurately and tactfully, both verbally and in writing, with diverse stakeholders at all levels in the County's and Schools' organizations, including agency heads and key officials, to provide excellent customer service; and the ability to prepare and present findings and recommendations effectively and concisely to all relevant stakeholders.
- **Decision-making, and Authority:** Ability to understand and follow complex instructions, policies and data, including federal, state and local regulations; consistently makes sound decisions and recommendations appropriately involving supervisor as needed.
- **Leadership:** Non-supervisory. Ability to work independently with minimal supervision and as part of a team.
- **Environment:** Typically works in an office setting; may telework; may work in various locations based on assigned duties.
- **Physical:** Visual and hearing acuity sufficient to interact accurately with a diverse audience of stakeholders. Physical ability sufficient to perform assigned duties in an office environment and at various other duty-related locations as needed.

Minimum Education and Experience:

Education: Four (4) year degree in accounting, finance or other related field preferred;

Experience: Two (2) years of relevant professional accounting or auditing experience;

OR: Any equivalent combination of education and experience which provides the necessary knowledge, skills and abilities.

Other Requirements (License, Certifications, Training, etc.):

- Valid Driver's License to perform assigned duties at various locations Countywide
- May require possession of designation as CPA (Certified Public Accountant), CIA (Certified Internal Auditor), CISA (Certified Information Systems Auditor), or CFE (Certified Fraud Examiner)
- Criminal history record check and fingerprinting of all employees in authorized and hourly safety sensitive positions.
- Successful completion of NIMS ICS 700. Additional NIMS ICS training courses may be required.

NOTE: This is a class specification and not an individualized position description. A class specification defines the general nature and scope of duties and responsibilities of positions in a job classification Class specs are not intended to describe and does not list all of the job duties and responsibilities that may be assigned to a specific position in a job classification.