

CLASS SPECIFICATION FOR
Senior Auditor

GENERAL STATEMENT OF DUTIES: Performs professional audit services involving financial, performance, management, operational, and/or information technology activities, combining financial and technology auditing; assists the Director of Internal Audit in the work, administration, and supervision of staff (as needed); does related work as required.

DISTINGUISHING FEATURES OF THE CLASS: This is the highest level of the Auditor staff series. This classification combines the financial auditing with technology auditing. An incumbent in this class is assigned major audits for complete processing, including planning, programming and testing and reporting. Work involves unique, complex assignments in all varieties of County operations, including technology, 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; and the safeguarding of assets. 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. Assists with other staff auditors and general office administration. Fosters strong external and internal customer relations.

EXAMPLES OF WORK (illustrative only):

- Evaluates internal control for effectiveness in financial, operational and technology systems;
- Recommends changes necessary to strengthen the control structure in financial, operational and technology systems;
- Documents systems reviewed through flowcharts and/or narratives using any available automated tools;
- Develops audit risk assessments, objectives, audit methodology, and system testing to meet objectives;
- Maintains audit documentation as necessary to ensure professional standards are maintained;
- Drafts and edits audit report to convey results and recommendations;
- Conducts information technology development/acquisition and application audits, as assigned;
- Provides technical assistance on new County processes or services, including technology issues;
- Audits possible fraudulent events for prosecution or administrative actions in conjunction with other authorities;
- Reviews the work of and manages staff internal auditors, as assigned;
- Determines compliance with laws, regulations, policies and procedures;
- Completes special assignments, as required;
- Assists with risk assessments to identify exposures for audit planning;
- Performs related work as assigned.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Considerable knowledge of Government Auditing Standards (Government Accountability Office), Internal Auditing Standards (Institute of Internal Auditors), generally accepted auditing standards (American Institute of Certified Public Accountants), generally accepted accounting principals (Governmental Accounting Standards Board), information technology auditing standards (Information Security Auditing and Control Association), and current business practices; proven knowledge and skill in applying auditing procedures; ability to research laws, regulations, and policies; ability to develop audit objectives and testing procedures and to review, document and evaluate internal controls; considerable knowledge of applications and skill in use of a personal computer and relevant computer systems; ability to prepare coherent, cogent reports on auditing results; ability to deal effectively with a variety of personalities to establish and maintain effective working relationships; good judgment; good supervisory and leadership skills; ability to work with diplomacy and tact, independently or on teams and not swayed in judgment or course of action; effective oral and written skills; work with automated systems including audit software.

MINIMUM EDUCATION AND EXPERIENCE: Possession of a Bachelor Degree in accounting with at least five (5) years of commercial and/or governmental accounting or auditing experience with education supplemented by certification such as CPA (Certified Public Accountant), CIA (Certified Internal Auditor), and CISA (Certified Information System Auditor), **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 Certified Public Accountant, and/or Certified Internal Auditor, and/or Certified Information Systems Auditor.