

Audit Manager



General Summary of Classification:

Serves as a working supervisor and lead auditor; plans, performs, or directs all phases and aspects of major, unique, sensitive and complex professional audits in all varieties of County and/or Schools' operations, processes and services, including technology; reviews and evaluates the adequacy & effectiveness of internal controls' compliance with all applicable, policies, regulations and procedures, and the safeguarding of assets; analyzes findings; prepares reports with viable actionable recommendations; provides findings and reports to department management and the County's or Schools' Audit Committee; handles or oversees special projects; 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.

- Supervises assigned staff auditors; provides technical and technology on-the-job training to other auditors;
- Under general supervision, directs the work of other auditors; reviews drafts of audit plans, work papers, analysis, findings, recommendations and draft reports to ensure compliance with professional auditing standards; provides feedback or approval as appropriate; performs quality control reviews of other auditors' work products;
- Performs or leads the most complex audits, and handles or oversees all aspects of audits for suspected or reported criminal and/or administrative fraud, waste, and abuse;
- Assists with preparation of audit risk assessments and with development of audit schedules, objectives, timeframes and scopes;
- Reviews and evaluates current & new internal control systems under development for major and complex County and/or Schools processes, services and operations and related documentation; accurately identifies risks & deficiencies; prepares coherent, cogent audit reports with recommendations to strengthen the control structure;
- May review or conduct technology audits of system control for current and proposed computer system, systems under development, technology acquisitions, vendor and third-party applications, data center controls, monitoring of cloud and other third-party service provider systems; prepares thorough documentation; accurately identifies risks and deficiencies and prepares coherent, cogent reports on audit results with recommendations to strengthen the control structure;
- Performs other duties as assigned.

Knowledge, Skills and Abilities (KSA) Typically Required:

- **Occupation-specific:** Thorough and in-depth knowledge of GAO Standards (i.e. Yellow Book), IIA Standards, AICPA Standards, GASB's GAAP standards used by municipal, county and local governments, internal control frameworks (i.e. COSO and COBIT), & 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; advanced proficiencies in all phases of the major and complex audits, which may include technology audits; trains and provides sound supervision and guidance to staff auditors including reviews and approves their audit plans and draft findings reports and recommendations.
- **Technical:** Proficiently uses computer and typical business software, proprietary software and applications to complete all assigned tasks and audits, research, data extraction and analysis tools; excellent organization skills to proficiently plan and execute own complex work assignments within established deadlines; consistently accurate interpretation and application of all applicable local, state and federal laws and policies; ability to provide complex technical and advisory assistance to other auditors and department stakeholder staff; effectively provides technical and technology on-the-job training to other 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; excellent customer service skills; ability to thoroughly document, prepare and present coherent, cogent reports on audit results with viable recommendations to strengthen the control structure to all relevant stakeholders.
- **Decision-making, and Authority:** Accurately understands, interprets, & follows complex policies, regulations, data & technologies.
- **Leadership:** Supervisory. Ability to work independently and to lead and direct the work activities of a team.
- **Environment:** Typically works in an office setting; may telework; may work in various duty-related locations.
- **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, information technology or other relevant field ;

Experience: Six (6) years of relevant professional auditing experience, with previous supervisory experience preferred;

OR: Any equivalent combination of experience and training 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.
- Possession of designation as CPA (Certified Public Accountant) or , CIA (Certified Internal Auditor) required. Possession of CISA (Certified Information Systems Auditor), or CFE (Certified Fraud Examiner) preferred; MS ICS training courses may be required.
- 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.