



Internal Auditor

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
INTERNAL AUDITOR I	1200	B19	\$48,244 - \$76,028
INTERNAL AUDITOR II	1201	B21	\$54,278 - \$87,046
INTERNAL AUDITOR III	1202	B23	\$61,184 - \$99,658
INTERNAL AUDITOR IV	1203	B25	\$69,572 - \$114,099
INTERNAL AUDITOR V	1204	B27	\$84,182 - \$142,374

GENERAL DESCRIPTION

Performs internal auditing work examining, investigating, and reviewing internal records, reports, financial statements, and management practices to ensure legal compliance with state statutes and internal regulations; and conducting internal audit and advisory services for program economy, efficiency, and effectiveness or for improvements in governance, risk management, and control processes.

DISTINGUISHING CHARACTERISTICS

The Internal Auditor job classification series is intended for those employees who perform audits on an agency's business processes and practices to evaluate efficiency and risks, to protect against fraud and theft of an agency's assets, and to help improve the agency's operations. Internal auditors are required to comply with the standards in the *International Professional Practices Framework* (Red Book) and the U.S. Government Accountability Office's *Government Auditing Standards* (Yellow Book). Although some employees may do a small amount of information technology auditing, an employee who performs that type of work the majority of the time may be more appropriately classified as an Information Technology Auditor. Employees performing audits that are not directly related to the organization itself may be better classified within the general Auditor series if they perform that work the majority of the time.

EXAMPLES OF WORK PERFORMED

Examines, analyzes, samples, and tests management operations, internal control structures and systems, information technology databases and systems, and accounting records for reliability, adequacy, accuracy, efficiency, and compliance with legal regulations; and reports erroneous or questionable transactions.

Collects and analyzes both qualitative and quantitative data, extracting information that is significant to the audit, advisory services, or other engagements

Conducts research related to the audit, advisory services, or other engagements; develops conclusions on the collected data; and reports erroneous or questionable transactions and findings.

Prepares working papers to document the results of the work performed, including interviews, data analysis, and other documentation.

Advises internal stakeholders on the requirements, liabilities, and penalties of compliance and noncompliance with legal regulations; and recommends improved accounting or management operation systems controls.

Reviews and documents applicable laws, regulations, policies and procedures, and financial and administrative controls for the development of audit procedures.

Plans and organizes audit procedures.

Provides support to the Quality Assurance Improvement Program, including conducting quality control on other audits and advisory services and preparing for the annual internal quality control program or peer review.

Performs related work as assigned.

DESCRIPTION OF LEVELS

Examples of work and descriptions are meant to progress through the levels. For example, an employee at level V may also perform work listed within the preceding levels.

Note: *Employees at the journey levels may independently perform the full range of work identified within current or previous levels and may assist others in performing work of greater complexity. Factors that may distinguish between journey levels include the degree of independence in performing the work; the complexity of the work; the scope of responsibility; and the employee's related work experience, education, and certifications.*

Senior-level employees may perform the full range of work identified in the levels preceding their own and may coordinate or oversee that work for others. Factors that may distinguish between senior levels include the scope of responsibility, oversight, and authority; the complexity of the work performed; the scope, impact, nature, and sensitivity of the assigned audit or project; and the employee's related work experience, education, and certifications.

Senior-level employees may serve in a lead or supervisory role; however, supervisory responsibilities for this job classification series will typically be found at levels IV and V.

INTERNAL AUDITOR I: Performs entry-level to routine (journey-level) internal auditing work. Work is performed under close to moderate supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may perform internal audits that are simple to routine in nature or primarily small to medium in scale to determine compliance with laws, rules, regulations, policies, and procedures.

INTERNAL AUDITOR II: Performs moderately complex (journey-level) internal auditing work. Work is performed under general supervision, with moderate latitude for the use of initiative and

independent judgment. Employees at this level may perform internal audits that are routine to moderately complex in nature or primarily small to medium in scale, and may:

- Conduct audit-related interviews and meetings.

INTERNAL AUDITOR III: Performs complex to highly complex internal auditing work. Work is performed under general to limited supervision, with moderate to considerable latitude for the use of initiative and independent judgment. Employees at this level perform internal audits that are complex to highly complex in nature or medium to large in scale. Employees may perform primarily journey-level work, although they may also perform an expanding range of senior-level work in a developing capacity, and may:

- Conduct follow-up assessments to determine implementation status of recommendations.
- Prepare audit reports, including the preparation of outlines, specification of internal reviews, preparation of draft reports, review of the draft reports with clients, preparation of the final reports incorporating client comments and management responses, and submission of the final reports for review and approval.

INTERNAL AUDITOR IV: Performs advanced (senior-level) internal auditing work. Work is performed under minimal supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level perform internal audits that are highly complex in nature or primarily large in scale, and may:

- Develop audit scopes, programs, objectives, procedures, and deliverables that test controls and provide a conclusion on the audit objectives.
- Develop standardized audit procedures and office guidelines for the practical application of professional internal audit standards.
- Review audits for completeness; compliance with standards; uniformity in method; and adherence to statutes, departmental rulings, and legal decisions.
- Review and identify changes in professional standards, pronouncements, and federal audit requirements; and notify management and audit staff.
- Review processes and programs to identify potential fraud or ethical concerns.
- Recommend and advise management regarding changes in business processes, information systems, and accounting or management procedures.
- Present information to key stakeholders, including board/commission members and executive management.
- Present audit reports and results to department executives and managers.
- Implement annual audit plans, including coordinating audit work to ensure timely completion of audits.
- Conduct special investigations into questionable practices or transactions.
- Testify before governmental bodies, juries, courts, or in administrative hearings.

INTERNAL AUDITOR V: Performs highly advanced (senior-level) internal auditing work. Work is performed under minimal supervision, with extensive latitude for the use of initiative and independent judgment. Employees at this level perform internal audits that are highly complex in nature or primarily large in scale, and may:

- Serve as liaison to external auditors, organizations, and law enforcement agencies; and coordinate management responses for internal/external audits.

- Develop annual audit plans.

GENERAL QUALIFICATION GUIDELINES

EXPERIENCE AND EDUCATION

Experience in accounting, auditing, and/or finance work. Graduation from an accredited four-year college or university with major course work in accounting, business administration, finance, information technology, economics, or a related field is generally preferred. Experience and education may be substituted for one another.

KNOWLEDGE, SKILLS, AND ABILITIES

For all levels

- Knowledge of accounting and auditing methods and systems; generally accepted accounting principles and auditing standards; and information technology principles, terminology, analytics, programming, automated systems, and queries.
- Skill in use of a computer, in applicable software and applications, in sampling techniques, in working professionally with internal and external clients, and in developing clear and concise written and verbal communication.
- Ability to compose clear and concise audit documentation and reports; to gather, understand, and analyze accurate and relevant data and information; to quantify results; to evaluate documents for accuracy and legal conformance; to conduct effective interviews and internal/external meetings; to work independently and/or in a team environment; to manage time and priorities efficiently; to be adaptive to changing work environments/requirements; and to communicate effectively.

Additional for Internal Auditor II-V levels

- Knowledge of management systems; business, financial, and non-financial processes; and system/process mapping.
- Ability to conduct risk assessments.

Additional for Internal Auditor IV-V levels

- Ability to supervise the work of others.

REGISTRATION, CERTIFICATION, OR LICENSURE

May require certification as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Investments and Derivatives Auditor (CIDA), Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Fraud Examiner (CFE), or Certified Government Auditing Professional (CGAP).