



# Internal Auditor II

Salary Group: B19

Class Code: 1201

<u>CLASS TITLE</u>	<u>CLASS CODE</u>	<u>SALARY GROUP</u>	<u>SALARY RANGE</u>
INTERNAL AUDITOR I	1200	B17	\$36,976 - \$58,399
<b>INTERNAL AUDITOR II</b>	<b>1201</b>	<b>B19</b>	<b>\$42,244 - \$68,960</b>
INTERNAL AUDITOR III	1202	B21	\$48,278 - \$78,953
INTERNAL AUDITOR IV	1203	B23	\$55,184 - \$90,393
INTERNAL AUDITOR V	1204	B25	\$63,104 - \$103,491

## GENERAL DESCRIPTION

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

## 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

Performs internal audits that are routine-to-moderately complex in nature or primarily small to medium in scale to determine compliance with laws, rules, regulations, policies, and procedures.

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

Examines and analyzes 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.

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.

Prepares or assists in preparing audit reports of findings, outlines discrepancies, and recommends corrective actions.

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.

Assists in performing internal audits that are highly complex in nature or large in scale to determine compliance with laws, rules, regulations, policies, and procedures.

Assists with the Quality Assurance Improvement Program, including conducting quality control on other audits and advisory services as needed.

Assists with planning and organizing audit procedures.

May conduct and/or assists with project-related interviews and meetings.

May conduct or assist in conducting follow-up assessments to determine implementation status of recommendations.

May conduct or assist in conducting special investigations into questionable practices or transactions.

Performs related work as assigned.

## **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**

Knowledge of accounting and auditing methods and systems; generally accepted accounting principles and auditing standards; information technology principles, terminology, analytics, programming, automated systems, and queries; management systems; business, financial, and non-financial processes; conducting risk assessments; and system/process mapping.

Skill in use of a computer, applicable software and applications, sampling techniques, working professionally with internal and external clients, and 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.

**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).