



Internal Auditor V

Salary Group: B25

Class Code: 1204

<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
INTERNAL AUDITOR II	1201	B19	\$42,244 - \$68,960
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 highly advanced and/or supervisory (senior-level) internal auditing work. Work involves conducting, planning, scheduling, coordinating, and reviewing audits and reporting results; and providing guidance and assistance in governmental auditing to improve governance, risk management, and internal control processes. May supervise the work of others. Work is performed under minimal supervision, with extensive 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 highly complex in nature or primarily large in scale and/or oversees others who perform internal audits, including coordinating assignments and audit activities.

Oversees and/or develops audit scopes, programs, objectives, procedures, and deliverables that test controls and provides a conclusion on the audit objectives.

Oversees and/or 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.

Oversees and/or prepares audit reports, including the preparation of outlines, specification of internal reviews, preparation of draft reports, review of draft reports with clients, preparation of the final reports incorporating client comments as appropriate, and submission of the final reports for review and approval.

Develops and implements annual audit plans, including coordinating audit work to ensure timely completion of audits.

Develops standardized audit procedures and office guidelines for the practical application of professional internal audit standards.

Reviews audits for completeness; compliance with standards; uniformity in method; and adherence to statutes, departmental ruling, and legal decisions.

Reviews and identifies changes in professional standards, pronouncements, and federal audit requirements, and notifies management and audit staff.

Reviews processes and programs to identify potential fraud or ethical concerns.

Recommends and advises management regarding changes in business processes, information systems, and accounting or management procedures.

Presents information to key stakeholders, including board/commission members and executive management.

Presents and/or oversees the presentation of audit reports and results to department executives and managers.

Acts as a liaison with external auditors, organizations, and law enforcement agencies; and coordinates management responses for internal/external audits.

Assists in a 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.

May conduct follow-up assessments to determine the implementation status of recommendations.

May testify before governmental bodies, juries, and courts, or in administrative hearings.

May supervise the work of others.

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 and analyze accurate and relevant data and information; to quantify results; evaluate documents for accuracy and legal conformance; to conduct effective interviews and meetings; to work independently and/or in a team environment; to manage time and priorities efficiently; to be adaptive to changing work requirements; to communicate effectively; and 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).