

CLASSIFICATION: INTERNAL AUDITOR III

Class Code: 5303-23

Date Established: 03-10-78

Occupational Code: 7-2-4

Date of Last Revision: 7-17-15

Exempt Status: Non- Exempt

BASIC PURPOSE: To analyze and examine accounting operations and fiscal controls within a state agency or agency subrecipient and to advise agency administrators in the resolution of auditing and accounting problems.

CHARACTERISTIC DUTIES AND RESPONSIBILITIES:

- Conducts and supervises professional evaluations of completed audits and examinations relating to agency or subrecipient accounting and financial records.
- Schedules and reviews the work and activities of subordinate professional auditing staff as assigned, including identifying the standards under which audits are accomplished.
- Develops and establishes accounting systems, including conducting employee training sessions as necessary.
- Recommends the establishment of policies and procedures to improve audit management, audit planning and other performance controls.
- Prepares and reviews audit reports and submits recommendations and exceptions to superiors.
- Examines agency and/or subrecipient records to ensure proper recording of transactions and to monitor compliance with applicable laws.
- Analyzes financial reports submitted by independent auditing firms.
- Conducts independent protective and constructive audits or reviews for the purpose of examining effectiveness of controls, financial records and operation.

DISTINGUISHING FACTORS:

Skill: Requires skill in analyzing and interpreting data, policy and procedures OR in using equipment in order to arrive at logical conclusions or recommendations.

Knowledge: Requires logical or scientific understanding to analyze problems of a specialized or professional nature in a particular field.

Impact: Requires responsibility for achieving direct service objectives by assessing agency service needs and making preliminary recommendations for the development of alternative short-term program policies or procedures. Errors at this level result in incomplete assessments or misleading recommendations causing a disruption of agency programs or policies.

Supervision: Requires direct supervision of other employees doing work which is related or similar to the supervisor, including scheduling work, recommending leave, reviewing work for accuracy, performance appraisal, or interviewing applicants for position vacancies.

Working Conditions: Requires performing regular job functions in a controlled environment with minimal exposure to disagreeable job elements and little risk of hazard to physical or mental health.

Physical Demands: Requires light work, including continuous walking or operating simple equipment for extended periods of time as well as occasional strenuous activities such as reaching or bending.

Communication: Requires reviewing summaries and reports and making management level decisions to solve problems or to achieve work objectives as well as articulating and expressing those solutions and goals. This level also requires formal presentations of solutions and goals to employees and the general public to increase the responsiveness of the agency toward the demands of its client system.

Complexity: Requires coordinating a combination of diverse job functions in order to integrate professional and technical agency goals. This level also requires considerable judgment to implement a sequence of operations or actions.

Independent Action: Requires objective assessment in analyzing and developing new work methods and procedures subject to periodic review and in making decisions according to established technical, professional or administrative standards.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a recognized college or university with a major in accounting or business administration. Each additional year of approved formal education may be substituted for one year of required work experience.

Experience: Four years' experience in accounting or auditing work, including three years of consultative, supervisory or administrative experience in the field of auditing. Each additional year of approved work experience may be substituted for one year of required formal education.

License/Certification: None required.

RECOMMENDED WORK TRAITS: Thorough knowledge of principles and practices of supervision and office management. Thorough knowledge of the general principles of public fiscal administration including budgeting and reporting. Extensive knowledge of the principles and practices of accounting and auditing with special reference to governmental procedures, practices and objectives. Extensive knowledge of the principles and practices of public administration. Extensive knowledge of laws, rules, regulations, procedures, and organizational practices of the department concerned. Ability to apply and promote the use of management techniques and departmental operations in order to obtain budgetary savings. Ability to edit, organize and present clear and concise oral and written reports of findings and recommendations. Ability to establish and maintain effective working relationships with department heads, subordinates, associates, and representatives of other governmental agencies. Must be willing to maintain appearance appropriate to assigned duties and responsibilities as determined by the agency appointing authority.

DISCLAIMER STATEMENT: This class specification is descriptive of general duties and is not intended to list every specific function of this class title.