

CLASSIFICATION: INTERNAL AUDITOR II

Class Code: 5302-21

Date Established: 01-30-68

Occupational Code: 7-2-4

Date of Last Revision: 7-17-15

Exempt Status: Non- Exempt

BASIC PURPOSE: To review and audit accounting and financial programs and operations within a state agency or agency subrecipient and to develop written recommendations based on objective analysis.

CHARACTERISTIC DUTIES AND RESPONSIBILITIES:

- Performs desk audits of various financial records to assure accuracy and compliance with state statutes and generally accepted accounting principles.
- Conducts independent protective and constructive audits for the purpose of reviewing effectiveness of controls, financial records and operations, including developing recommendations for alternative course of action.
- Develops audit reports to describe audit findings and recommendations, and to ensure that audit trails have been properly established and completed.
- Reviews operational controls such as organizational structures, procedures, accounting methods, reports and standards of performance for reliability, accuracy and completeness of records and reports, including timeliness of submission.
- Conducts program audit in conjunction with fiscal audits to ensure that specified federal grants are being used as outlined in the approved grant.
- Conducts field audits on recipients of state and federal funds and discusses audit exceptions with grantees, business administrators or other personnel concerned with the allocation of funds both on a program and fiscal basis.

DISTINGUISHING FACTORS:

Skill: Requires skill in developing formats and procedures for special applications OR in investigating and reviewing the use of equipment and data for a specialized function.

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 partial supervision of other employees doing work which is related or similar to the supervisor, including assigning job duties, providing training, giving instructions and checking work.

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 summarizing data, preparing reports and making recommendations based on findings which contribute to solving problems and achieving work objectives. This level also requires presenting information for use by administrative-level managers in making decisions.

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: Three years' experience in accounting or auditing work, including two 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: Knowledge of the principles of accounting and auditing and of the application of auditing principles and techniques to work situations. Knowledge of laws, rules, regulations, procedures, organization and practices of the department concerned. Knowledge of the general principles of public fiscal administration including budgeting and reporting. Ability to establish and maintain harmonious relationships with employees, other state and federal officials and the public. 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.