

Senior Auditor



General Summary of Classification:

Performs all phases of major and complex professional audits of County and/or Schools activities in general or on specific operations involving complex financial, compliance, operational and performance audits; **or** performs all phases of major and complex professional technology audits of data processing operations, systems, and applications with the use of audit software; evaluates the adequacy and effectiveness of internal controls regarding the reliability and integrity of information, compliance with laws (federal, State and County), policies, regulations and procedures, and the safeguarding of assets for all types of County and/or Schools' information, operations, processes and services; accurately analyzes findings and prepares reports with viable actionable recommendations for correcting identified deficiencies and improving operations and to strengthen the reliability and integrity of the control structure; provides findings and reports to department management and the County's or Schools' Audit Committee; and performs related work as assigned.

Examples of Primary Tasks, Duties and Responsibilities (TDR):

NOTE: This is not a job description. The following examples are intended to be illustrative of the nature and scope of TDR that are typically assigned to positions in this job classification. Examples below are not all comprehensive. Actual assigned TDR may vary based on operational needs.

This is the third and highest level in the career development series for Auditors in the Department of Internal Audit only. **Incumbent proficiently performs the duties assigned to levels I and II plus:**

- Reviews and evaluates current & new internal control systems under development for major and complex County and/or Schools processes, services and operations and related documentation; accurately identifies risks & deficiencies; prepares coherent, cogent audit result reports with recommendations to strengthen the control structure;
- Primary duties may include technology audits or system control audits for current and proposed computer system, systems under development, technology acquisitions, data center controls, monitoring of cloud and other third-party service provider systems; accurately documents and identifies risks and deficiencies; prepares reports with viable recommendations;
- Performs other audit related duties as needed such as following-up on implementation of approved changes, consulting with & advising departments on internal controls for new processes or services, assisting external auditors, etc.;
- Performs other duties as assigned.

Knowledge, Skills and Abilities (KSA) Typically Required:

- **Occupation-specific:** Thorough and in-depth knowledge of GAO Standards (i.e. Yellow Book), IIA Standards, AICPA Standards, GASB's GAAP standards used by municipal, county and local governments, internal control frameworks (i.e. COSO and/or COBIT), and current business practices; consistently uses sound critical thinking, judgment and decision making skills for analysis, drawing conclusions and providing guidance/recommendations to correct deficiencies or improve operations; advanced proficiencies in all phases of an audit including preliminary research, setting objectives, identifying key controls, designing tests, preparing programs, conducting field work, preparing satisfactory work papers, summarizing data, reaching sound conclusions, preparing detailed audit reports; ability to train & provide sound guidance to lessor experienced auditors.
- **Technical:** Sound computer skills, proficiently uses computer and typical business software, proprietary software and applications, to complete all assigned tasks, including all aspects of assigned audits, research, data extraction and analysis tools; excellent organization skills with the demonstrated ability to plan and execute own complex work assignments within established deadlines.
- **Communication, Customer Service and Interpersonal:** Excellent written and oral communication skills with the ability to communicate clearly, accurately and tactfully, both verbally and in writing, with diverse stakeholders at all levels in the County's and Schools' organizations; ability to thoroughly document, prepare and present coherent, cogent reports on audit results with viable recommendations to strengthen the control structure to all relevant stakeholders.
- **Decision-making, and Authority:** Ability to understand and follow complex policies, regulations, data and technologies, and to accurately interpret & apply to varying audit circumstances; ability to plan & execute complex audits, including technology audits.
- **Leadership:** Non-supervisory. Ability to work independently with minimal supervision and as part of a team.
- **Environment:** Typically works in an office setting; may telework; may work in various duty-related locations.
- **Physical:** Visual and hearing acuity sufficient to interact accurately with a diverse audience of stakeholders. Physical ability sufficient to perform assigned duties in an office environment and at various other duty-related locations as needed.

Minimum Education and Experience:

Education: Four (4) year degree in accounting, finance, information technology or other relevant field ;

Experience: Four (4) years of relevant professional accounting, auditing or information technology auditing experience;

OR: Any equivalent combination of experience and training which provides the necessary knowledge, skills and abilities.

Other Requirements (License, Certifications, Training, etc.):

- Valid driver's license to perform assigned duties at various locations.
- May require possession of designation as CPA (Certified Public Accountant), CIA (Certified Internal Auditor), CISA (Certified Information Systems Auditor), or CFE (Certified Fraud Examiner)
- Criminal history record check and fingerprinting of all employees in authorized and hourly safety sensitive positions.
- Successful completion of NIMS ICS 700. Additional NIMS ICS training courses may be required.

NOTE: This is a class specification and not an individualized position description. A class specification defines the general nature and scope of duties and responsibilities of positions in a job classification Class specs are not intended to describe and does not list all of the job duties and responsibilities that may be assigned to a specific position in a job classification.