

**CLASS TITLE: SENIOR INTERNAL AUDITOR II (DOA)**

**Class Code: 02642104**

**Pay Grade: 33A**

**EO: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** Within the Office of Internal Audit at the Department of Administration (DOA), to develop, prioritize and complete the most complex and detailed audits for the purpose of evaluating the effectiveness and efficiencies of management, internal controls, accuracy of financial information and compliance with statutes, regulations, policies and internal procedures of state departments, agencies, quasi-state agencies, or other entities within the purview of the Office of Internal Audit; and to serve as the in-charge auditor on a regular or assigned basis and to coordinate and review the work of professional auditors assigned to the audit; and to do related work as required.

**SUPERVISION RECEIVED:** Works under the general supervision of a superior with considerable latitude for the exercise of independent judgement; work is reviewed in process and upon completion for conformance to rules, regulations, procedures and for the application of generally accepted auditing standards and techniques.

**SUPERVISION EXERCISED:** Serves as the in-charge auditor by coordinating and reviewing the work of professional auditors on a regular basis as well as providing training, technical guidance/direction and assistance on a regular or assigned basis.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

Within the Office of Internal Audit at the Department of Administration, to develop, prioritize and complete the most highly complex and detailed audits for the purpose of evaluating the effectiveness and efficiencies of management, internal controls, accuracy of financial information and compliance with statutes, regulations, policies and internal procedures of state departments, agencies, quasi-state agencies, or other entities within the purview of the Office of Internal Audit.

To assist a supervisor with audit planning by establishing the overall audit strategy for the engagement and developing an audit plan, which includes, in particular, planned risk assessment procedures and planned responses to the risks of material misstatement.

To develop a plan to assess the risk of fraud and to develop, prioritize and complete detailed, complex audits.

To work directly with and oversee contractors and vendors, and to be responsible to ensure that contractor/vendor work products are completed on time and within scope.

To assist in developing audit schedules, objectives, timeframes and scopes to ensure adequate audit coverage.

To apply advanced professional auditing standards, methods and procedures in order to perform the most complex analyses and make recommendations concerning the accuracy of accounting systems, practices, policies, and procedures, management controls and operational and administrative functions and procedures.

As the in-charge auditor, to review analysis summaries, findings, recommendations and audit reports to ensure work the work of subordinates is performed in compliance with professional auditing standards.

To prepare in-depth and complex audit reports based upon subordinate level audit findings and recommendations, which include audit observations, findings and recommendations for corrective action.

To provide technical guidance, direction and instruction to internal staff and agency officials regarding the interpretation and application of auditing rules, regulations, policies, procedures and practices.

To interview staff and management, gather pertinent data, information, records and documentation to support audit research, analysis and subsequent reports.

To review and interpret federal and state laws, rules, regulations, policies and procedures as they pertain to the audit process and to prepare and present recommendations to a superior.

To have regular contacts with inter/intra agency staff and others outside state government, primarily for the purpose of gathering, coordinating and relaying information and recommendations.

To attend education and training seminars, conferences, workshops, etc. as requested by the Chief of Office of Internal Audit.

To assist in training lower level professionals in applying newly enacted methods, principles and practices.  
To do related work as required.

## **REQUIRED QUALIFICATIONS FOR APPOINTMENT:**

**KNOWLEDGE, SKILLS AND CAPACITIES:** A thorough knowledge of accounting principles and practices; a thorough knowledge of professional auditing standards, methods and procedures; a thorough knowledge of audit techniques and requirements in the examination of various federal grants and programs; a thorough knowledge of corporation and governmental finance and the ability to interpret state and federal laws, rules and regulations as they pertain to such; a thorough knowledge of state and federal laws, rules and regulations; a thorough knowledge of interviewing techniques and procedures; a thorough knowledge of statistics and sampling and the ability to apply statistical and non-statistical sampling techniques; a thorough knowledge of auditing practices and procedures applicable to computer assisted auditing techniques; a working knowledge of information systems technology, operations and applications; the ability to gather, analyze, interpret and evaluate technical data; the ability to develop a plan to assess the risk of fraud and to develop, prioritize and complete detailed, complex audits ; the ability to recognize deficiencies in management controls and procedures and to recommend corrective action; the ability to interpret program laws, rules and regulations; the ability to serve as the in-charge auditor by coordinating and reviewing the work of professional auditors, as well as, providing training, technical guidance/direction and assistance on a regular or assigned basis.; the ability to assist in the development of audit schedules, objectives, timeframes and scopes to ensure adequate audit coverage; the ability to provide training to lower level auditing professionals; the ability to prepare complex and in-depth reports, work papers, analysis summaries, and recommendations; ability to recognize deficiencies in accounting, compliance and management controls and the ability to communicate effectively with public officials throughout the state; and related capacities and abilities.

## **EDUCATION AND EXPERIENCE:**

**Education:** Possession of a Bachelor's or Master's Degree from an institution of recognized standing with a major in Accounting; and

**Experience:** A minimum of five (5) years of progressive experience in the field of auditing or accounting, such as through extensive employment in a large federal agency, state department or in a large private organization involving the application of the professional auditing standards, investigation practices, procedures and techniques, including assessment of internal and external controls.

## **SPECIAL REQUIREMENTS:**

1. At the time of appointment, must possess a valid driver's license and must maintain such license as a condition of employment.
2. At the time of appointment, must possess a relevant professional certification including but not limited to Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA) and must maintain certification as a condition of employment.

Class Created: February 17, 2019