

INTERNAL AUDITOR

JOB DESCRIPTION

Classification Responsibilities: An Internal Auditor performs professional auditing work including conducting financial, fiscal compliance, and operational audits of City departments, programs, and activities, as well as private companies doing business with the City through contractual agreements. An employee in this class is responsible for performing complex audits of most municipal departments and private businesses having contracts with the City, and is entirely responsible, determining audit objectives and preparing the audit program, for some smaller and less involved audit assignments. Incumbents formulate recommendations regarding municipal accounting systems and procedures, and are expected to have expertise in the areas of program results auditing and information technology system auditing. This class performs related duties as required.

Information Technology (IT) Infrastructure Assignment: In addition to the above responsibilities the Internal Auditor is responsible for planning, conducting and concluding audits of IT infrastructure, general and application computer controls and other system related risk areas. This position will assist other audit staff in the use of computerized audit techniques and in developing methods for review and analysis of computerized information systems.

Distinguishing Features: Internal Auditor is an intermediate-level for the professional internal auditing class series. An employee in this class is required to exercise initiative and independent judgment. The Internal Auditor is distinguished from the Senior Internal Auditor class by the latter performing highly complex audits involving considerable latitude with minimum supervision, and may act as a team leader on occasion. Work is reviewed by the City Auditor through work papers, reports, observations, and conferences. This class is FLSA exempt-administrative.

QUALIFICATIONS

Minimum Qualification(s) Required. Any combination of training, education, and experience equivalent to graduation from an accredited college or university with a Bachelor's Degree in Accounting or a related field. Two to four years of recent full-time professional experience as an internal auditor or in a closely related field.

IT Infrastructure Assignment. In addition to the above education and experience the IT auditor is required to have one to two years of IT audit experience or experience in a related IT field. This may be in conjunction with the other audit experience. Possession of a Certified Information Systems Auditor (CISA) certificate is highly desirable.

Special Requirement(s). Must possess a valid Arizona Driver's License by hire or promotion date.

Substance Abuse Testing. None.

Preferred/Desirable Qualification(s). Internal or governmental auditing experience is preferred. Possession of a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) certificate is highly desirable.

ESSENTIAL FUNCTIONS

Communication: Consults and confers with departmental personnel, vendors and contractors while conducting audits to gather audit intelligence. Interacts with department managers and other officials to establish and maintain effective working relationships. Prepares concise, comprehensive audit reports, including appropriate work papers and documentation of audit procedures and results to document audit findings and methodology.

Manual/Physical: Inspects or monitors inventories, physical assets, and real property to determine compliance with City policies, and verify identity, condition, and existence. Monitors work practices and results to determine compliance with City policies, contract specifications, and state law. Compares and monitors financial and cost reports, and operational data reports in order to accomplish audit purpose. Operates a motor vehicle requiring a standard Arizona Driver's License to travel to audit sites and/or perform audits. Operates a variety of standard office equipment to perform daily work activities. Meets scheduling and attendance requirements.

Mental: Conducts comprehensive audit examinations to obtain information necessary to determine if proper internal controls are in force, appropriate security measures are in place, and/or fiscal activities and records comply with applicable local, state and federal laws. Examines departmental accounts and records for proper authorizations, certifications, and distribution of charges, and reviews journal vouchers and statements. Evaluates cash handling procedures and adequacy of internal control. Reconciles physical inventories to book inventories. Traces fiscal transactions and activities from point of origin through journals, ledgers, and related records to determine accuracy and that adequate internal controls exist. Analyzes and interprets accounting data and reports. Analyzes financial, written, and observed data to make recommendations to management regarding internal accounting management controls, and compliance with local and state laws. Learns job-related material primarily through oral instruction, classroom training, and observation in an on-the-job setting regarding audit skills.

Knowledge and Abilities:

Knowledge of:

generally accepted accounting principles, governmental auditing, and municipal organization and management principles and practices, and their application to governmental accounting systems; data processing system security principles and practices; office procedures and computer operations; state and federal laws, and City ordinances regulating City financial activities; and the organizational structure, purpose, and functional responsibilities of City departments.

Ability to:

conduct special investigations and audits as required; and exercise initiative and independent judgment to make decisions and recommendations based on facts and information available.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the City as the needs of the City and requirements of the job change.

Revised 8/15

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EEO-Prof

NDOT SAFETY-No

NDOT RANDOM-No

DOT SAFETY-No

RESP-No

JOB FCTN-ADM

INCREMENTS 46-200

PAY GRADE: 52

SECURITY-No

CDL-No

IND-8803

SWORN-No