

SENIOR INTERNAL AUDITOR

JOB DESCRIPTION

Classification Responsibilities: A Senior Internal Auditor plans and conducts comprehensive financial, compliance, operational, and performance audits of City departments, programs, and activities, as well as private companies doing business with the City through contractual agreements. Other duties may include conducting special investigations, performing risk analyses, reviewing performance data, and evaluating general and application controls related to IT systems. An employee in this classification determines relevant audit objectives, prepares complex audit programs, evaluates internal controls, selects and applies appropriate audit techniques, detects irregularities, and formulates recommendations to improve systems, controls, procedures, and economy/efficiency of operations. This work involves performing complex data analyses, conducting interviews, and observing operations, to meet audit objectives and to assess compliance with applicable policies, procedures, laws, and regulations. A Senior Internal Auditor may provide functional supervision over other City Auditor staff on a project basis. This class performs related duties as required.

Distinguishing Features: A Senior Internal Auditor is expected to have considerable experience and expertise in conducting audits, preparing working papers, interacting productively with audit clients, and developing meaningful recommendations that are accepted by management. The Senior Internal Auditor is distinguished from the Internal Auditor class by the former performing audits of greater complexity and scope, and by the considerable latitude of independence exercised and minimal supervision required. The City Auditor reviews work through observation, discussions, working papers, reports and conferences. This class is FLSA exempt administrative.

QUALIFICATIONS

Minimum Qualification(s) Required. Graduation from an accredited college or university with a Bachelor's Degree in Accounting or a related area. Extensive (5+ years) full-time professional experience as an internal auditor or in a closely related field. A CPA or CIA certification may be substituted for 1 year of experience.

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

Substance Abuse Testing. None.

Preferred/Desirable Qualification(s). Possession of a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), and/or Certified Fraud Examiner (CFE) certificate is preferred. Experience in governmental internal auditing is preferred. Some (6 months - 1 year) supervisory experience is desirable.

ESSENTIAL FUNCTIONS

Communication: Communicates effectively with other City employees, vendors, management, and contractors in order to obtain audit information and records, consult on matters relating to improving systems and processes, gain acceptance of recommendations, and present reports. Prepares concise, comprehensive, well-organized audit working papers, including accurate process documentation, cost projections, contractor compliance analyses, and other appropriate documentation of audit procedures and results to document audit findings and methodology. Prepares concise written reports that accurately and effectively communicate audit observations, findings, risks, and recommendations to management. Uses discretion at all times and maintains the integrity of confidential information and communications.

Manual/Physical: Inspects and evaluates both paper and electronic records, reports, and other pertinent information as necessary to meet audit objectives. Operates a motor vehicle requiring a standard Arizona Driver's License, as necessary to travel to audit client work sites, training events and/or other locations as required. Inspects physical inventories, assets and real property to determine compliance with City policies, and to verify existence, identity, condition and location. Observes client operations to gain knowledge of processes and procedures, and to determine compliance with applicable policies, procedures, laws and contract specifications. Operates a variety of standard office equipment (personal computer [PC], printer, copier, scanner, calculator, etc.) to perform daily work activities. Enters data or information into a PC in order to prepare working papers, including analyses, reports, correspondence, etc. Prepares and updates schedules, graphs, and flow charts to analyze trends, track performance, and analyze systems.

Mental: Plans, organizes, and conducts comprehensive audit examinations, reviews, investigations, and special projects. Prioritizes assignments and other tasks to maximize efficiency. Resolves procedural and other work-related problems (auditee conflicts, use of evidence, time constraints, etc.) by discussion, interpersonal mediation, and compromise. Coordinates work activities with other City departments and outside entities. Studies and learns key aspects of audit client operations, including policies, procedures, analyzes data (financial, written, and observed) to evaluate program results, identify trends, detect irregularities, and make recommendations to improve systems, controls, procedures, and economy/efficiency of operations. Reviews and analyzes the financial stability and confirm capacity to perform as proposed. Performs mathematical calculations, statistical analyses. Comprehends and makes inferences from written material (i.e., contracts, laws, ordinances, policies, procedures, charts, financial reports, etc.). Learns and continuously improves professional competence through on the job and classroom training related to accounting, auditing, fraud investigation, process improvement, management advisory services, professional ethics, etc.

Knowledge and Abilities:

Knowledge of:

Generally Accepted Government Auditing Standards (GAGAS)

Generally Accepted Accounting Principles (GAAP)

Internal control principles and frameworks (i.e. COSO)

municipal organization and management principles and practices

Computer Assisted Audit Techniques (CAAT)

information system security principles and controls (general and application-level)

principles, practical application, and analysis of performance measures
state and federal laws, and City ordinances regulating financial activities; and
the organizational structure, purpose, and functional responsibilities of City departments.

Ability to:

perform the job responsibilities and essential functions of a Senior Internal Auditor
conduct special investigations and audits as required;
exercise initiative, critical thinking, professional skepticism, and independent judgment when gathering
and evaluating audit evidence;
make decisions, identify findings, and develop recommendations based on facts and available evidence;
and
establish and maintain positive relationships with audit clients, based on mutual respect and
professionalism.

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

TO/vl

CS4805.DOCX

PAY GRADE: 55

EEO-Prof

NDOT SAFETY-No

SECURITY-No

NDOT RANDOM-No

DOT SAFETY-No

CDL-No

RESP-No

IND-8803

JOB FCTN-ADM

SWORN-No

INCREMENTS 46-200