

**INTERNAL AUDITOR****Nature of Work**

Under administrative direction, an employee in this class specializes in the planning and administering an internal audit program of the accounts, records and fiscal affairs of a large, complex state agency. Responsibility includes the evaluation of the adequacy of financial, management and operational controls; compliance with established policies, plans and procedures; the reliability of financial and operational data developed within the agency and the appropriation of audit reports and recommendations. Work includes the coordination of internal auditing functions with federal, state and private consulting entities. May supervise professional, technical and clerical staff. Considerable independence is exercised in the planning, scheduling and performing duties of the position. Travel may be required. Performs related work as required.

**Examples of Work**

- Plans, organizes and implements an internal auditing program for the agency; coordinates plan implementation with federal, state and private entities.
- Establishes and maintains a system of internal accounting checks to minimize potential abuse/fraud/waste.
- Reconciles agency financial records to the State Auditor's records.
- Conducts periodic and systematic review of agency activities to ensure compliance with statutes, regulations and operating procedures.
- Documents audit findings for discussions with agency heads and others.
- Conducts special studies and investigations in the area of assignment as deemed appropriate by the agency head.
- Performs sample compliance tests to ensure agency is operating within applicable laws and regulations.
- Conducts periodic and systematic reconciliation of all federal grant monies received and expended.
- Prepares audit findings to include audits summary, schedules and exhibits; makes recommendations for changes in accounting systems, operating procedures and agency regulations.
- Discusses audit findings with agency head and other officials.
- May train, plan and review the work of subordinate auditors, accountants and support staff.

**Knowledge, Skills and Abilities**

- Knowledge of accepted accounting principles and practices.
- Knowledge of managerial practices, principles and theories.
- Knowledge of federal and state laws relevant to the agency.
- Knowledge of the practices and techniques in budget development and execution.

**INTERNAL AUDITOR (CONT'D)****Knowledge, Skills and Abilities (cont'd)**

Knowledge of the grants administration procedures for the federal laws relevant to the agency.

Skill in the use of mathematical and statistical sampling techniques.

Ability to audit complex accounting, budgetary and financial data.

Ability to evaluate complex operating procedures of the agency.

Ability to plan, organize and administer comprehensive agency audits.

Ability to establish and maintain effective working relationships with federal and state officials, professional, technical, and support staff, and others.

Ability to communicate effectively, both orally and in writing.

**Minimum Training and Experience Requirements**

TRAINING Graduation from an accredited college or university including eighteen (18) semester hours in Accounting.

EXPERIENCE Five (5) years of professional auditing or accounting experience, including two (2) years in internal auditing.

SUBSTITUTION Certification as a CPA or internal auditor may substitute for two (2) years of the required general experience.

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