

INTERNAL AUDITOR

JOB PURPOSE AND SUMMARY

The Internal Auditor performs a variety of professional auditing tasks and analysis of limited complexity and scope to evaluate and promote the efficiency, effectiveness, economy, and results achieved by county programs. Their work provides accountability and assurance of internal controls over county operations and finances.

CLASSIFICATION DISTINCTIONS

The Internal Auditor is the entry level and the first in a three-level classification series. Basic education, experience, skills, and education will be augmented with specialized training and on-the-job experience to learn to plan and complete projects. Incumbents participate in and conduct performance audits, reviews of internal controls, and other specialized analysis to synthesize information to prepare recommendations on procedures, processes, and operations of county programs.

The Internal Auditor is distinguished from Internal Auditor, Senior in that incumbents in the latter class conduct assignments that require a broader knowledge and application of audit principles and analytical methodologies while exercising a greater degree of independent judgment and discretion. Incumbents in the Internal Auditor classification may be considered for promotion to Internal Auditor, Senior upon fully meeting the requirements and demonstrating the ability to perform the assigned duties of the higher classification.

KEY OR TYPICAL TASKS AND RESPONSIBILITIES

Duties may include:

- Prepares audit plans and develops methodologies to achieve audit objectives.
- Reviews laws, policies, best practices, regulations, contracts, and previous audit reports.
- Interviews appropriate parties responsible for county operations related to audit objectives.
- Identifies and tests key internal controls in procedures and processes.
- Collects information and data from electronic databases and software systems.
- Conducts analysis of quantitative and qualitative data.
- Writes and organizes memoranda and other working papers to document interviews, results of analysis, and other research conducted.
- Discusses weaknesses in internal controls and management systems and participates in development of recommended solutions to issues and/or problems identified.
- Drafts audit reports that succinctly summarizes analyses, conclusions, and recommendations.
- Assist in the internal quality control process by reviewing analyses conducted by other auditors.
- Participates in the presentation of the audit results to the Audit Oversight Committee, elected officials, the County Manager, department managers and staff.

- Assists in providing training to county employees on internal controls.
- Assists in creating a positive and supportive work environment and a culture of teamwork and communication.

QUALIFICATIONS

A typical way to obtain the knowledge and abilities would be:

- Possession of a bachelor's degree from an accredited college or university with course work in auditing, public administration or policy, business administration, finance, or a related field, **OR**
- Possession of an Associate Degree from an accredited college or university with course work in auditing, public administration or policy, business administration, finance, or a related field, **AND** two (2) years of professional work experience in performance auditing, program evaluation, or similar professional analytical career; **OR**
- Three (3) years of professional work experience in performance auditing.

The ideal candidate will have the following:

- Certification or willingness to obtain one or more of the following: CIA, CGAP, CISA, CFE, CPA, CMA
- Master's Degree in a related area such as business or public administration: MBA, MPA

Any combination of experience and training that would provide the required knowledge and abilities is qualifying.

Knowledge of: Principles, practices, and methods of the organization, operations, performance, and procedural analysis of organizations; principles and practices of public administration, business administration, or basic accounting / finance; basic descriptive statistics and statistical sampling techniques; techniques, formulae, and computer software used to perform statistical analysis and data management; principles, practices, methods, and techniques of financial analysis; basic principles, tools, and techniques of project planning and management; project management, research techniques, and program evaluation methodologies.

Ability to: Learn Generally Accepted Government Auditing Standards and internal control frameworks; Identify problems and review related information to develop and evaluate solutions; use logic and reasoning to identify strengths and weaknesses of conclusions; express ideas, proposals, and recommendations in a clear, concise, and convincing manner, both orally and in writing as appropriate for the needs of the audience; understand written communication in work-related documents; analyze operations, financial, and/or organizational problems; collect, evaluate, and interpret multiple data sets; use software to maintain data and conduct analyses; understand and apply federal, state, and local laws, including the Clark County charter and code; understand the organizational and management structure of Clark County departments and programs; prioritize and organize work to complete projects within established time frames; establish and maintain cooperative working relationships with individuals and groups who come from diverse backgrounds and represent member of the public, coworkers, and/or vendors; work collaboratively as a member of an audit team during the survey, field work, and report writing phases; and follow County policy and procedures established by the County Auditor.