

INTERNAL AUDITOR, SENIOR

JOB PURPOSE AND SUMMARY

The Internal Auditor, Senior performs a variety of professional auditing tasks and analysis of complex issues 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, Senior is the journey-level classification in the series. The incumbent operates with a reasonable degree of independence and applies judgment and decision-making skills to plan and implement assigned work and activities. Incumbents lead comprehensive audits and develop analyses to evaluate a wide range of management, administrative, and other operational or policy issues that may affect multiple programs within departments. The resulting reports and recommendations typically involve departmental policy and garner public interest. They may also participate on sensitive projects addressing potential fraud and concerns raised by the public.

The Internal Auditor, Senior differs from the Internal Auditor, Principal which is responsible to perform the most difficult assignments requiring a higher level of responsibility, applying advanced subject knowledge, and exercising significant independent judgement and initiative. Incumbents in the Internal Auditor, Senior classification may be considered for promotion to Internal Auditor, Principal 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 complex 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 develops 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 of other auditors as well as the sufficiency of evidence used to support their audit reports.
- Leads audits which may include directing staff auditors or experts from outside the Auditor's Office.
- Presents audit results to the Audit Oversight Committee, elected officials, the County Manager, department managers and staff.
- Provides training to county employees on internal controls and fraud topics.
- Assists in creating a positive and supportive work environment and a culture of teamwork and communication.
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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, AND three (3) years of professional work experience in performance auditing, program evaluation, or similar professional analytical career; OR
- Five (5) 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
- A 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: Generally Accepted Government Auditing Standards and internal control frameworks or ability to learn in 90 days; principles, practices, and methods of the organization, operations, performance, and procedural analysis of organizations; principles and practices of public administration, business administration; descriptive and inferential 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; practices and procedures of enterprise and governmental accounting; basic principles, tools, and techniques of project planning and management; research techniques; program evaluation methodologies; and concepts of fraud detection and prevention.

Ability to: Identify complex problems and review related information to develop and evaluate solutions; use logic and reasoning to identify strengths and weaknesses of conclusions or approaches to problems; 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 complex operations, financial, and/or organizational problems; collect, evaluate, and interpret multiple, complex 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; prepare and present information to elected officials, the County Manager, department managers and staff, and/or other audit professionals; 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; lead an audit during the survey, field work, and report writing phases; and follow County policy and procedures established by the County Auditor.