



CLASS SPECIFICATIONS

Class Title: Internal Auditor I
Department: Auditor
FLSA: Exempt

Class Code: 3355
Grade: 22
Eff. Date: 12/19/14
Revised: 03/07/17

GENERAL PURPOSE

Under general guidance and direction from the Auditor or Chief Deputy, performs complex professional level auditing and accounting work; coordinates and audits the County's internal financial control systems to ensure effective separation of duties, accurate financial reporting and financial policy compliance; ensures a working system of checks and balances and makes recommendations for changes and improvements as necessary and as required by GASB, state and federal audit standards.

EXAMPLE OF DUTIES

Develops and conducts specific audit tests to observe transaction samples; audits to determine compliance with fiscal program requirements, laws, and regulations; performs independent research and information studies; presents audit, test, and research results, and recommendations to Auditor.

With direction from the Auditor and Audit Committee manages the audit cycle, develops risk based audit programs, develops audit plans, audit schedules and an annual report regarding the internal controls of the County.

Provides written reports, financial reports and status updates to the Audit Committee on a bi-monthly basis.

Researches and recommends financial policies and procedures on technical issues relating to purchasing, accounting, payroll and budgeting functions.

Ensures a working system of internal checks and balances is in place for the County's financial functions including, but not limited to, the monitoring of signatory approval for time sheets, segregation of duties involving financial transactions such as collecting, receipting, disbursement, and reconciliation of funds and County property, the use of passwords to restrict access to unauthorized users, and appropriate documentation of financial transactions.

Develops and conducts specific audit tests of in-house financial management program. Observes transaction samples, determines compliance with fiscal program requirements, laws, and regulations. Engages in the troubleshooting of the financial system as technical issues as arise.

Audits various independent, department specific financial systems for appropriate integration with the countywide financial program; defines the internal controls of each system, and makes written recommendations for improvements as needed. Identifies improper accounting or documentation and makes recommendations to improve policies or procedures accordingly.

Researches, develops, and assists with implementation of financial policy and procedures countywide.

Develops and implements specific countywide audit tests designed to detect fraud and abuse of County assets.

Performs independent research, analysis, information studies and generates reports as directed.

May assist in preparing and analyzing financial and statistical information; developing presentations and reports; reviewing financial contracts and grants; processing of payroll and preparing year-end financial statements.

Operates a motor vehicle in a safe manner and in compliance with all Utah laws and regulations.

Performs related duties as assigned.

MINIMUM QUALIFICATIONS

1. **Education and Experience:**

Graduation from an accredited college or university with a Bachelor's degree in accounting, finance, business administration, or a closely related field, plus two (2) years of full-time professional level experience in auditing, accounting, or finance, two (1) years of which must have included full-time auditing experience. An acceptable combination of education and work experience may be considered.

2. **Special Qualifications:**

Preference for Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner or other applicable certification.

Must furnish personal transportation for on-the-job travel.

Must possess a valid driver license; new employees with an out-of-state license must obtain a valid Utah Driver License within sixty (60) days of hire date (exceptions for military personnel and their dependents).

Employees driving a personal vehicle while on county business must maintain the minimum vehicle liability insurance as specified in the Utah Code.

Successful applicant may be subject to a background investigation.

Employees driving a personal vehicle while on county business must maintain the minimum vehicle liability insurance as specified in the Utah Code.

3. **Necessary Knowledge, Skills and Abilities:**

Knowledge of: accounting principles, practices and techniques; auditing standards as recommended by the American Institute of Certified Public Accountants; governmental accounting techniques and practices including budget development and administration; governmental accounting standards including GASB and Federal Single Audit requirements; applicable laws, codes, and regulations. Considerable knowledge of: organizational research methods; financial/statistical analysis; computers and work-related computer applications; public administration.

Skill in: operating ten-key calculator, computer hardware and applicable software; applying correct spelling, grammar, and punctuation.

This position may require the driving of a motor vehicle; skill in operating a motor vehicle in a safe manner; ability to insure motor vehicle is operating in a safe manner; knowledge of Utah motor vehicle rules and regulations.

Ability to: apply accounting principles and auditing standards to a public sector environment; perform detailed audits using independent initiative and judgment in determining the required scope; work independently in determining priorities, methods, projects; prepare and analyze complex reports, financial statements, budgets, grants and other documents; demonstrate an ability write concise and detailed internal control procedure and audit reports; complete assignments with minimal supervision; operate all applicable computer hardware and software including Microsoft Word and Excel; follow oral and written instructions, communicate effectively (orally and in writing); establish and maintain effective working relationships with supervisors, employees, other departments, and the general public.