



INTERNAL AUDITOR 2

5617

GENERAL DESCRIPTION OF CLASS

Internal Auditing is an independent, objective assurance and consulting activity designed to improve an organization's operation. The focus is on the organization's success through assessment of organization-wide risk and management controls. State Internal Auditors help agencies accomplish their objectives by using a systematic approach to evaluate and improve the effectiveness of an agency's risk management, control and governance processes. The emphasis of the Internal Auditor classification series is not on single-program compliance auditing.

The INTERNAL AUDITOR 2 independently plans and executes audits within a State agency that are moderate in scope. Employees in this class regularly lead audit projects from planning to completion. Employees operate under general guidance of a higher level auditor and within a framework of professional standards that apply to internal auditing.

DISTINGUISHING FEATURES

This is the second level of a three-level classification series. This classification is the journey-level for the Internal Auditor series. Responsibility to independently plan and manage audit projects that are moderate in scope, or responsibility as project-team leader on an ongoing basis distinguishes this class from the Internal Auditor 1 classification.

The absence of responsibility to organize and direct all aspects of the most comprehensive audits, to lead audits that require specialized technical skills, or to participate in the overall management of the audit unit distinguishes this class from the Internal Auditor 3 classification.

DUTIES AND RESPONSIBILITIES

The duties listed below are not inclusive but are characteristic of the type and level of work associated with this class. Individual positions may do all or some combination of the duties listed below as well as other related duties.

1. Planning and organizing audits

Plan the audit according to standards. Obtain an understanding of the potential audit issues by reviewing budget, financial or program documentation, interviewing staff, reviewing laws and regulations. Draft the audit scope, objectives and criteria. Develop the procedures to complete the audit. Plan the use of audit-sampling methods, such as statistical sampling. Plan for and obtain resources needed to audit. Assist with the agency risk assessment and annual audit plan. Assist other Internal Auditors with the planning and organizing of large, comprehensive audits.

2. Audit Activities

Independently audit in accordance with the audit program and standards. Evaluate internal and management control systems. Analyze the economy, efficiency and effectiveness of operations. Review the reliability and integrity of financial and operating information, and the means used to identify, measure, classify and report the information. Evaluate the means of safeguarding assets. Verify the existence of assets. Review and test compliance with internal and external rules, laws and regulations. Analyze the financial or project management of Agency grants programs. Audit outside

contractors and grantees for compliance. Assist other Internal Auditors in the execution of large, comprehensive audits including information systems.

Identify opportunities to improve agency operations and recommend solutions. Summarize reportable findings in preparation for report writing. Assist external auditors. Participate in follow-up of findings identified in both internal and external audits.

3. Reporting/Technical Advice

Prepare audit reports that document the audit work and support the basis for audit conclusions. Make oral and written presentations to management during and at the conclusion of the audit. Discuss deficiencies, recommend corrective action and suggest improvements to internal controls or operations. In collaboration with higher level Auditor(s) work with executive management to plan and develop corrective actions that bring into effect audit recommendations.

4. Project Lead

Lead audit projects that are moderate in scope. Decide project time lines, priorities and resources. Coordinate project schedules. Coordinate, assign and review work of auditors for compliance with audit standards. Provide guidance and on-the-job training to staff assigned to the audit. Assist with policy or procedure development for the audit unit.

RELATIONSHIPS WITH OTHERS

During the course of an audit employees in this class have regular telephone, personal and written contact with all levels of an agency to obtain information, discuss findings or recommendations, and resolve issues arising during the audit. Employees in this class contribute to the internal quality control process by reviewing the work of other auditors.

SUPERVISION RECEIVED

Employees in this class receive general supervision from a higher level auditor through periodic conferences during the audit and at its completion. The auditor and supervisor review completed work papers to discuss problems, assess progress and ensure adherence to professional audit standards. The audit plan, work papers and final report are reviewed and approved by the supervisor. Work is completed within the parameters of laws, regulations, policies, procedures and professional standards.

GENERAL INFORMATION

Some positions in this class require the willingness to travel, including overnight trips, to perform audits at entities in various geographic locations. Work is done under a variety of working conditions and irregular hours.

KNOWLEDGE AND SKILLS (KS)**General knowledge of:**

Principles and practices of organizational management including planning, organizing, budgeting, directing, and reviewing operations.
Auditing techniques such as analytical review procedures, statistical sampling methods, quantitative methods, work paper preparation methods, and documentation.
Theories and principles of risk typical to organizations, and the application of risk management strategies.
Auditing standards.
Techniques for using information technology in auditing work, and the use of general auditing and reporting software packages.

Basic knowledge of:

Structure, organization and operation typical to government organizations.
Legal principles pertaining to governmental organizations and related interpretations by the courts and legal counsel.
Principles and techniques of audit project management.

Skill to:

Synthesize information to organize relevant data, judge when data is sufficient to support observations, or locate particular problems in terms of the whole organization.
Prepare clear and concise reports to present results of audits.
Evaluate the impact of alternative courses of action and reach sound conclusions.
Apply audit methodologies.
Analyze organizational processes, systems, risks, controls, strategies, networks and cultures.
Use modeling and auditing software applications.
Use word processing, spreadsheets, databases, and presentation software.
Gain and maintain the cooperation of team members, peers, supervisors, executive management and other organizational members.
Give instruction and guidance to others.

Some positions may require:**General knowledge of:**

Account analysis and reconciliation methods.
Generally Accepted Accounting Principles.
Generally Accepted Governmental Auditing Standards.
Standards for the Professional Practice of Internal Auditing.

Basic knowledge of:

Information Systems Auditing Standards and Practices.

Skill to:

Analyze accounting information.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class may require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

Adopted 12/00

Revised

STATE OF OREGON
Dept. of Administrative Services
Human Resource Services Division