STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:

This position is:
- ☐ Classified
- ☐ Unclassified
  - ☐ Executive Service
- ☐ Mgmt Svc – Supervisory
- ☒ Mgmt Svc – Managerial
- ☐ Mgmt Svc - Confidential

Agency: Oregon Department of Corrections

Facility: Director's Office

☐ New ☐ Revised

SECTION 1. POSITION INFORMATION

a. Classification Title:	Internal Auditor 3	**b.** Classification No:	
c. Effective Date:		**d.** Position No:	
e. Working Title:	Senior Internal Auditor	**f.** Agency No:	29100
g. Section Title:	Internal Audit	**h.** Budget Auth No:	000664500
i. Employee Name:		**j.** Repr. Code:	MMN

k. Work Location (City – County): Salem - Marion

l. Supervisor Name (Optional): Adrianne O'Connor

m. Position: Permanent ☐ Seasonal ☐ Limited Duration ☐ Academic Year
☒ Full-Time ☐ Part-Time ☐ Intermittent ☐ Job Share

n. FLSA: ☒ Exempt ☐ Non-Exempt

If Exempt: ☐ Executive ☒ Professional ☐ Administrative

o. Eligible for Overtime: ☐ Yes ☒ No

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

To maintain independence, objectivity, and confidentiality, Internal Audit reports directly to the agency Director. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Department of Corrections' (DOC) and Oregon Corrections Enterprises' (OCE) operations which, in turn, achieves DOC's and OCE's mission and objectives. Internal audit helps the DOC and OCE accomplish their objectives by bringing a disciplined approach to evaluating and improving the effectiveness of their risk management, control, policy, and governance processes. Due to complex or sensitive subject matter, Internal Audit may have an integral role in critical management decisions for the DOC. The objective of internal audit is to assist agency management in performing their responsibilities by furnishing them with reports setting forth independent and objective analysis of operations. Internal audit assists management by: a. Reviewing and appraising the adequacy of accounting, financial, management reporting and other operating controls; b. Determining that policies and procedures are being interpreted properly, are carried out as established, are adequate and effective, and making recommendations for revision where changes in operating conditions have made them cumbersome, obsolete, or inadequate; c. Determining compliance with applicable laws and regulations; d. Determining whether the DOC and OCE

are operating economically and efficiently and assisting management to improve operations or programs where necessary; etc. Coordination of Key Performance Measures for DOC; and e. Report and assist investigations and audits of losses and fraud, i.e. purchase, sales and payroll schemes, invoice kickbacks, asset/revenue issues, misuse of inventory or assets. The activities of Internal Audit are statewide and affect the entire DOC and OCE. Internal Audit has authority to review all programs and information concerning the DOC and OCE.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

To maintain independence, objectivity, and confidentiality, Internal Audit reports directly to the agency Director. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Department of Corrections' (DOC) and Oregon Corrections Enterprises' (OCE) operations which, in turn, achieves DOC's and OCE's mission and objectives.

Design, organize and conduct comprehensive audits, including the most complex or sensitive audits or those that require specialized technical skills, using a risk based approach. The Senior Internal Auditor is responsible for conducting complex audits and/or for concurrently conducting one or more audits. The Senior Internal Auditor evaluates management operations, fiscal and accounting functions or systems, and internal controls of the DOC and OCE. The Senior Internal Auditor assesses agency risks in assisting with the preparation of the agency wide risk assessment as well as risks associated with individual audit topics.

This position may be responsible for coordinating efforts with external stakeholders, including Secretary of State Audit's Office and contracted external auditors. This position is expected to follow up on previous internal audits to ensure recommendations and responses have been completed by agency management. Additionally, this position is expected to communicate with all levels of staff in a professional manner. The incumbent should be aware of auditing standards which help to govern Internal Audit activities.

SECTION 3. DESCRIPTION OF DUTIES

The employee in this position is expected to recognize their responsibility to act ethically at all times in accordance with the very highest standards of integrity.

Regular attendance is an essential function required to meet the demands of this job and to provide necessary services.

The incumbent is expected to perform position duties in a manner which promotes customer service and harmonious working relationships, including treating all persons courteously and respectfully; engage in effective team participation through willingness to assist and support co-workers, supervisors, and other work-related associations; develop good working relationships with division and agency staff and supervisors through active participation in cross-divisional group projects and in identifying and resolving problems in a constructive, collaborative manner; demonstrate openness to constructive feedback and suggestions, in an effort to strengthen work performance, and contribute to a positive, respectful and productive work atmosphere.

The Oregon Accountability Model (OAM) depends upon a team approach to custody with security-series personnel and non-security personnel communicating effectively to maintain safe, secure, and sanitary correctional environments while preparing inmates for successful reentry into the community. The vast majority of ODOC inmates will return to Oregon communities. Enhanced public safety, lower crime rates, and reduced recidivism can all be tied directly to attitudes and actions of correctional staff who must effectively apply ODOC rules and transition initiatives in their daily interaction with inmates. All staff are expected to

model pro-social behaviors; reinforce positive behaviors; redirect negative behaviors; and effectively communicate observed behaviors to responsible program staff, administrators, and supervisors in support of the OAM.

Correctional Case Management (CCM), the critical next step toward implementation of the Oregon Accountability Model, is a proactive, collaborative, multi-disciplinary process. The CCM process unifies procedures and personnel to balance departmental resources and an inmate's needs throughout his/her incarceration and community supervision.

Correctional Outcomes through Research and Engagement (CORE), is designed to monitor and measure the work we do every day. This allows DOC to identify opportunities to improve and/or streamline processes, use data to identify constraints, effectively use resources and, ultimately, promote public safety. CORE provides employees with opportunities to influence and improve the fundamental ways we do business.

The Oregon Department of Corrections has a zero-tolerance of sexual abuse and sexual harassment within its Institutions/Administration Buildings/Facilities owned, operated, or contracted. The intent of the Prison Rape Elimination Act (PREA) is to ensure a safe, humane, and secure environment, free from the threat of sexual abuse and sexual harassment for all inmates and employee/volunteer/contract/intern workers. All forms of sexual contact and sexual harassment between inmates and employees/volunteers/contractors/interns are prohibited by Oregon Department of Corrections policy. Therefore, if you are aware of any such incidents, you have a duty to report them to your supervisor.

All Department of Corrections staff have a valuable role in the delivery of multi-disciplinary services. Despite differences in their training, culture, and job specific mission, they all have some common goals. When all DOC staff share appropriate information and assist in the case planning of inmates, both the quality of change and the safety of the correctional environment improve. Mutual respect, proper orientation and training, and ongoing communication and cooperation provide the foundation of correctional case management. All staff are expected to follow CCM principles and practices.

Managers and supervisors are expected to provide leadership that contributes to the establishment of a working environment that is positive, productive and free from harassment and discrimination. As part of this effort, managers and supervisors are expected to participate in and encourage others to participate in the agency's activities that support affirmative action. This includes recruiting, selecting, retaining and promoting individuals with diverse background who are committed to the mission and values of the Department.

List the major duties of the position. State the percentage of time for each duty. Mark "N" for new duties, "R" for revised duties or "NC" for no change in duties. Indicate whether the duty is an "Essential" (E) or "Non-Essential" (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
Note: *If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".*			
35%	NC	E	Obtain an understanding of potential audit issues by reviewing permanent audit files and conducting initial interviews. Plan or assist the Internal Audit Administrator in planning surveys of complex audit areas in accordance with auditing standards and determining the scope and objectives of the audit. Develop comprehensive audit programs for financial and compliance audits, information technology audits, performance audits, and fraud investigations. Conduct entrance conferences. Define audit sampling methods including statistical sampling.

40%	NC	E	Conduct audit program activities to accomplish the objectives of the audit or investigation. Perform large or complex audits from the pre-audit stages to preparation of the draft audit report. Act as a team leader on those audits requiring additional staff by reviewing working papers, providing input on staff performance evaluations, and ensuring audit quality control is maintained.
15%	NC	E	Make oral and written presentations to management during and at the conclusion of the audit, discussing deficiencies, recommending corrective action, and suggesting improvements in controls, operations, and cost effectiveness. Write draft audit reports with management recommendations.
10%	NC	E	Conduct review of programs or areas of special interest for management. Act as a consultant on control matters and at times, help to implement new systems, programs, and/or policies procedures. Assist in developing these new rules and/or procedures, assuring that adequate internal controls are identified.
100%			

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

Working in normal office environment. There is occasional overnight travel to various correctional institutions. Requires entering correctional institutions and personal contact with inmates, as well as correctional staff, contractors, volunteers and other state agency staff on a routine and regular basis. Desktop and laptop computers, word processing, excel, ACL and the internet are used extensively. High visibility and short deadlines can be expected.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

1. Federal Law relating to state grants or activities
2. Oregon Revised Statutes
3. Oregon Administrative Rules published by the Department of Administrative Services
4. Department of Corrections and Oregon Corrections Enterprises rules, policies, and procedures
5. Generally accepted auditing standards, (and techniques/procedures) as promulgated by the U.S. General Accounting Office (GAO), the Institute of Internal Auditors (IIA.), the American Institute of Certified Public Accountants (AICPA), and various authoritative texts on audit methodology.
6. Generally Accepted Accounting Principles (GAAP) and Generally Accepted Governmental Accounting Standards (GAGAS) as promulgated by the Financial Accounting Standards Board (FASB) the Government Accounting Standards Board (GASB), and the AICPA.
7. The Standards for the professional Practice of Internal Auditing as prescribed by the Institute of Internal Auditors.

8. Information systems auditing standards and statements (COBIT) issued by the Information Systems Auditing Control Association (ISACA).
9. The COSO model for governance (Committee of Sponsoring Organizations)
10. Sarbanes-Oxley Act
11. Department of Administrative Services (DAS) Oregon Accounting Manual (OAM)
12. Fraud Examiners Manual published by the Association of Certified Fraud Examiners
13. Best practices

b. How are these guidelines used?

Federal Laws, State Laws, Oregon administrative Rules and Department of Corrections Rules and Procedures are used in the process of testing programs being audited for compliance, economy and efficiency.

Professional Internal Auditing Standards, Governmental Auditing Standards, the Institute of Internal Auditors Code of Ethics, COSO, and COBIT are used to assure that all Internal Audits are conducted in accordance with standards.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
Note: *If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".*			
Secretary of State Audits Division	In person, telephone, e-mail, letter	Varies	Frequently
Assistant Attorney General	In person, telephone, letter	Varies	As needed
Management staff of other state agencies	In person, telephone, e-mail, letter	Varies	As needed
Director and Deputy Director	In person, telephone, e-mail	Varies	Frequently
Assistant Directors, Superintendents, Administrators, Program managers, Line Staff and Inmates of DOC and OCE	In person, telephone, e-mail, letter	Varies	Daily
Professional Organizations such as the IIA, NIC, ACFE	In person, telephone, e-mail, letter	Guidance	Frequently

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

Due to complex or sensitive subject matter, Internal Audit may have an integral role in critical management decisions for the DOC. This management position is responsible for using independent, professional judgment while completing audit work. The incumbent is responsible for determining the scope and objectives of the audit, planning all phases of the audit, identifying and evaluating the significance of audit

findings, making recommendations to management and preparing the draft audit report. This position is responsible for interpreting policies, rules and statutes and applying the interpretation to audit work and/or explaining it to management. This position presents audit findings and recommendations involving complex accounting, regulatory or performance issues to management, occasionally under adversarial conditions. This position must recognize when information and conditions under review vary from the criteria established by regulations, policies and procedures; decide when sufficient and accurate information has been obtained and what constitutes proper and adequate documentation or support. This position will assist agency management in making integral decisions by evaluating program effectiveness and recommending changes to policies and procedures. This individual must be able to maintain independence and exercise sound judgment so that opinions, conclusions, and recommendations will be impartial and appropriate based on the evidence gathered.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Internal Audit Administrator		In person or e-mail.	Daily	Supervisory review, guidance, review of audit work, quality assurance, performance evaluation.

Note: *If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".*

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? 0

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- ☐ Plan work
- ☐ Assigns work
- ☐ Approves work
- ☐ Responds to grievances
- ☐ Disciplines and rewards
- ☐ Coordinates schedules
- ☐ Hires and discharges
- ☐ Recommends hiring
- ☐ Gives input for performance evaluations
- ☐ Prepares & signs performance evaluations

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

The incumbent must possess highly specialized expertise in audit theory, and possess analytical ability along with the ability to communicate effectively, in both oral and written form. This position requires a high level of specialized technical audit expertise. Graduation from a four-year college or university with major course work in information systems, public administration, or business administration, three years of

auditing experience performing financial, compliance, management operation or program audits in public or private organizations. A graduate level degree in any of the fields defined above may substitute for one year of the experience requirement. Designation as a Certified Public Accountant (CPA), Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE) is desired.

The incumbent is responsible to promote and foster a diverse workplace that is free from discrimination and harassment; establish and maintain professional and collaborative working relationships with all contacts; contribute to a positive, respectful and productive work environment; maintain regular and punctual attendance; perform all duties in a safe manner; and comply with all policies and procedures. Working in a team oriented environment requires participative decisions making and cooperative interactions among staff and management. Be aware of Affirmative action and the departments Diversity strategies and goals.

This position is subject to a criminal records check, which may require fingerprints. If you are offered employment, the offer will be contingent upon the outcome of a criminal records check (FBI and/or LEDS). Any history of criminal activity will be reviewed and could result in the withdrawal of the offer or termination of employment.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount ($00000.00)	Fund Type

Note: *If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".*

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____

Appointing Authority Signature _____ Date _____