



STATE OF OREGON  
POSITION DESCRIPTION

Position Revised Date:  
**9/2/2025**

**Agency:** Oregon State Fire Marshal

**Division:** Administration

☒ New ☐ Revised

**This position is:**

- ☐ Classified  
☐ Unclassified  
☐ Executive Service  
☐ Mgmt. Svc – Supervisory  
☒ Mgmt. Svc – Managerial  
☐ Mgmt. Svc - Confidential

**SECTION 1. POSITION INFORMATION**

a. Classification Title: <u>Internal Auditor 3</u>	b. Classification No: <u>X5618</u>
	<u>2510011/</u>
c. Working Title: <u>Internal Auditor</u>	d. PPDB No/WD ID: <u>000000158344</u>
e. Section Title: <u>Administration</u>	f. Agency No: <u>26000</u>
g. Employee Name: <u>Vacant</u>	h. Budget Auth No: <u>1425307</u>
i. Supervisor Name: <u>Mariana Ruiz-Temple</u>	j. Repr. Code: <u>MMN</u>
k. Work Location (City – County): <u>Salem – Marion</u>	

I. Position:	<input checked="" type="checkbox"/> Permanent	<input type="checkbox"/> Seasonal	<input type="checkbox"/> Limited Duration	<input type="checkbox"/> Academic Year
	<input type="checkbox"/> Full-Time	<input type="checkbox"/> Part-Time	<input type="checkbox"/> Intermittent	<input type="checkbox"/> Job Share
m. FLSA:	<input checked="" type="checkbox"/> Exempt	If Exempt:	<input type="checkbox"/> Executive/Supervisory	n. Eligible for Overtime:
	<input type="checkbox"/> Non-Exempt		<input checked="" type="checkbox"/> Administrative	<input type="checkbox"/> Yes
			<input type="checkbox"/> Professional	<input checked="" type="checkbox"/> No
			<input type="checkbox"/> Computer	

**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.

The mission of the Oregon State Fire Marshal (OSFM) is to protect people, property, and the environment from fire and hazardous materials. To achieve our mission, OSFM employees serve the more than 4 million people living in Oregon through prevention education, preparedness, life safety codes and regulations, and emergency response functions. The department also provides expertise, technical assistance, model programs, and materials to local, state, private, and public groups to collaboratively reduce fire losses. The OSFM has a connection with the Oregon fire service through existing Oregon statutes where the fire service receives various authorities through the State Fire Marshal. Additionally, the work we do ensures that OSFM is able to partner with more than 300 fire districts/departments and 13,000 firefighters to meet our mutual missions and priorities of protecting Oregon.

At the Oregon State Fire Marshal, we actively support a workforce representative of the communities we serve. We embrace diversity, practice inclusive excellence, and strive for equity and belonging to maintain a workplace where everyone is treated with respect and dignity. We value all lived experiences and

welcome members of historically underrepresented racial/ethnic groups, LGBTQIA2S+, women, individuals with disabilities, veterans, and others.

Executive Administration sets statewide policy and directs the agency and all divisions and programs. It provides guidance and policy resources for the Oregon fire service. The Fiscal and Budget Unit oversees biennial budgeting, procurement, and grant administration. Public Affairs Unit handles media requests, develops agency messaging, administers the agency’s web presence, and generates annual reporting. The Internal Auditor Program manages and executes the agency’s internal audit function by providing systematic, disciplined, and objective audits or reviews that improve the agency’s governance, management, internal control, operations, and overall assurance the mission and objectives will be attained.

**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:**

Provide Leadership with an independent, objective assurance and consulting activity designed to improve OSFM’s operation. The focus is on the agency’s success through assessment of agency-wide risk and management controls. The internal auditor helps OSFM to accomplish its priorities by using a systematic approach to evaluate and improve the effectiveness of the agency’s risk management, control, and governance processes. The internal auditor audits the agency’s financial systems, organizational performance, and information technology.

The internal auditor independently examines and evaluates the adequacy and effectiveness of the organization’s system of internal control and the quality of performance by examining the reliability and integrity of information; compliance with policies, plans, procedures, laws, and other regulations; and safeguarding of assets. The internal auditor also examines the economical and efficient use of resources and the accomplishment of established priorities in annual work plans and meeting the strategic plan metrics for operations and programs. The auditor helps management achieve a balanced system of internal control for information technology and assures upper management that the use and control of information systems are consistent with the organization’s strategic plan.

### SECTION 3. DESCRIPTION OF DUTIES

**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
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit “Enter”.</i>			
25%	N	E	<b><u>Audit Planning, Administration, and Professional Development</u></b> <ul style="list-style-type: none"> <li>• Develops internal audit policies and procedures.</li> <li>• Establishes a quality assurance system, which includes obtaining an external quality assurance review.</li> <li>• Develops an annual audit plan to address high-risk areas.</li> <li>• Effectively makes agency-wide recommendations and is involved in discussions on agency-wide policy.</li> <li>• Schedules and facilitates Internal Audit Committee meetings.</li> <li>• Develops and executes a monitoring program to ensure corrective actions and improvements are implemented in response to audit recommendations.</li> <li>• Compiles the agency annual report required in ORS 184.360.</li> <li>• Tracks changes in professional standards, pronouncements, and audit requirements.</li> </ul>

			<ul style="list-style-type: none"> <li>• Attends training as needed to maintain core competencies and specialized skills of information technology and fraud detection.</li> <li>• Develop policy and audit work plans.</li> </ul>
25%	N	E	<p><b><u>Conducting Internal Audits</u></b></p> <ul style="list-style-type: none"> <li>• Organizes, leads, and executes comprehensive agency-wide internal audits including planning, executing, and reporting.</li> <li>• Develops objectives, scope, timeline, and deliverables for each comprehensive audit.</li> <li>• Develops and evaluates each audit by gaining an understanding of the potential audit issues (this is accomplished by reviewing documentation or interviewing appropriate staff).</li> <li>• Position may oversee or perform the following duties: <ul style="list-style-type: none"> <li>○ Examines and analyzes accounting systems, loan systems, and computer systems within the agency.</li> <li>○ Examines source documents and tests to determine if prescribed system edits and audits are functioning as intended.</li> <li>○ Examines and analyzes controls for prevention of internal fraud.</li> </ul> </li> <li>• Reviews compliance with federal and state laws, rules, and other regulations.</li> <li>• Documents findings and prepares audit reports; effectively recommends corrective actions.</li> <li>• Presents oral and written reports to OSFM Leadership and management during and at the conclusion of each audit.</li> <li>• Reviews corrective action plans and performs follow-up reviews for each audit.</li> <li>• Provides OSFM Leadership with an annual report of audits completed and corrective actions taken.</li> </ul>
25%	N	E	<p><b><u>Management Consultation</u></b></p> <ul style="list-style-type: none"> <li>• Reviews and analyzes current systems to ensure they contain adequate controls.</li> <li>• Provides technical assistance to staff when addressing audit issues.</li> </ul>
15%	N	E	<p><b><u>External Audits</u></b></p> <ul style="list-style-type: none"> <li>• Serves as the point of contact with external auditors, such as the Secretary of State's Audits Division and federal government agencies.</li> <li>• Obtains work area, furniture, and equipment for external audit staff.</li> <li>• Assists with external audits by helping to resolve problems and directly assisting with the audit. Duties may also include identifying contacts, coordinating meeting schedules, and facilitating entrance and exit conferences and other meetings.</li> <li>• Coordinates responses to external audit findings.</li> <li>• Follows up on prior external audit findings to ensure they have been properly implemented.</li> </ul>
5%	N	E	<p><b><u>Investigation</u></b></p> <ul style="list-style-type: none"> <li>• Conducts special investigations for the State Fire Marshal upon request.</li> </ul>

			<ul style="list-style-type: none"> <li>Serves as point of contact for Department of Justice and law enforcement for investigations relating to operational and financial issues for the agency.</li> </ul>
5%	NC	E	<p>Testifies at legal proceedings, if needed.</p> <p><b>Emergency Operations and Other Duties</b></p> <p>Will be utilized during emergencies to provide assistance as assigned by a manager; such assistance may include aiding the emergency effort in the field or in the Agency Operations Center, as well as backfilling a position that is being used in direct support to the emergency.</p>
100%			<p>Assist other staff and programs in the overall mission of the OSFM.</p>

## 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.**

Requires a valid driver's license with an acceptable driving record or an alternate mode of transportation.

Regular attendance is a requirement of the job.

Travel with overnight stay may be required.

Work is performed in an open office area. Heavy computer terminal and mouse usage; extensive periods of sitting and keyboarding; retrieving and/or filing requiring bending, stooping, reaching, and/or grasping.

Remote work options may be available, determined by the business needs of the agency.

## 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.**

- Oregon Revised Statutes and chapter laws
- Various federal laws, rules, and other regulations
- Oregon Administrative Rules
- DAS policies and procedures
- OSFM policies and procedures
- Standards for the Professional Practice of Internal Auditing including the Code of Ethics (red book)
- Information Systems Audit and Control Association Audit Standards and Guidelines
- Information Technology Infrastructure Library
- National Institute of Standards and Technology
- International Organization for Standardization (ISO)
- Generally accepted accounting principles prescribed by the Governmental Accounting Standards Board and the Financial Accounting Standards Board

**b. How are these guidelines used?**

The guidelines are used in establishing expectations for audit work. OSFM's policies and procedures, as well as state and federal law and rules, provide broad policy framework that is used extensively by the

auditor as criteria in the performance of specific audit work. These guidelines are also reviewed or researched, as necessary, to ensure compliance and consistency with pertinent standards, regulations, policies, and laws.

## 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?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
OSFM Leadership	In person, by phone, in writing	Guidance and report, report audit findings	Daily
OSFM Managers	In person, by phone, in writing	Conduct analyses and reviews, routine inquiries, discussions	Daily
Stakeholders	Surveys, by phone, in writing	Obtain information regarding agency programs and activities	Occasional ly
SOS Auditors, other auditors	In person, by phone, in writing	Provide support to external audits, provide agency information, coordinate audit activities	Several times a year

## SECTION 7. POSITION RELATED DECISION MAKING

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

The incumbent exercises significant independence in judgment and action to complete the work. All areas of the agency may be affected by recommendations made.

The incumbent must recognize when information and conditions under review vary from the criteria established by regulations, policies, procedures, or industry best practices. The incumbent must decide when sufficient and accurate information has been obtained. The incumbent must also decide whether internal controls are adequate, when to make recommendations for corrective actions to audit findings, and to determine the level of review for each audit activity.

The incumbent's work is self-initiated based on the auditor's assessment of risk. The outcome of the auditor's risk assessment informs the areas that are at greatest risk. The auditor exercises significant independence in judgment and action to complete audit work.

The auditor's decisions on audit scope, evidence, and resulting conclusions affect the agency's decision making on programs and services. OSFM Leadership, DAS Secretary of State Audits Division, federal oversight entities, and others rely and make decisions based on the information gathered, analyzed, and presented by this position.

In an advisory capacity, incumbent participates in development and design of new systems, and provides other consultative services to management.

## SECTION 8. REVIEW OF WORK

**Who reviews the work of the position?**

Classification Title	Position Number	How	How Often	Purpose of Review
<b>Note:</b> If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".				
Fire Protection and Community Risk Administrator 2	0004401	In person, by phone, in writing	As needed	Review audit reports prepared by this position. Ensure work is consistent and meeting agency goals and work plans.

## 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?
- |  |   |
|--|---|
| <input type="checkbox"/> Plan work               | <input type="checkbox"/> Coordinates schedules                    |
| <input type="checkbox"/> Assigns work            | <input type="checkbox"/> Hires and discharges                     |
| <input type="checkbox"/> Approves work           | <input type="checkbox"/> Recommends hiring                        |
| <input type="checkbox"/> Responds to grievances  | <input type="checkbox"/> Gives input for performance evaluations  |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> 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 individual in this position must perform position duties in a manner which promotes customer service and harmonious working relationships, including treating all persons courteously and respectfully; actively engage in and promote a positive work environment; develop good working relationships with other state agencies, and community partners as well as division and agency staff and supervisors through active participation in accomplishing group projects and in identifying and resolving problems in a constructive manner; demonstrate openness of constructive feedback and suggestions; and contribute to a positive, respectful, and productive work atmosphere creating a positive, productive environment focused on results.

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

### Desired Attributes

#### Technical Expertise & Compliance

- Applied knowledge of auditing standards, such as Global Internal Audit Standards (GIAS) and Government Auditing Standards (GAGAS), relevant laws, regulations, and agency-specific policies.
- Strong understanding of compliance and risk management principles and demonstrated business acumen and ability to align audit practices with organizational goals.

#### Analytical & Problem-Solving Skills

- Proven ability to assess financial and operational data to identify irregularities, trends, and compliance issues with a strong attention to detail and commitment to problem solving.

- Uses critical thinking, professional judgment, and business intelligence to develop defensible audit findings and recommendations.

### Communication & Reporting

- Skilled in translating complex audit findings into clear, actionable insights for non-technical audiences while maintaining objectivity, emotional intelligence, and professionalism in all communications.
- Excellent written and verbal communication skills, with experience drafting concise and impactful audit reports.

### Internal Controls & Technology Proficiency

- Exhibits strong computer literacy and proficiency in evaluating the design and effectiveness of internal controls by utilizing audit tools and systems.
- Demonstrates strong planning, organizational, and time management skills to manage multiple audits and deadlines.

### Professionalism & Interpersonal Effectiveness

- Upholds the highest standards of independence, ethical judgment, and respect for others.
- Demonstrates interpersonal skills, flexibility, and the ability to work collaboratively across teams.

### Preference Statement

*Preference will be given to candidates who possess the following:*

- State or public sector auditing experience.
- Hold one or more of the following active certifications: Certified Government Auditing Professional (CGAP), Certified Internal Auditor (CIA), Certification in Risk Management Assurance (CRMA), Internal Auditor Practitioner (IAP), Certified Fraud Examiner (CFE), and/or Certified Information Systems Auditor (CISA).

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

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<b>Note:</b> If additional rows of the below table are needed, place cursor 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  
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\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date  
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Appointing Authority Signature

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Date