

INTERNAL AUDITOR SERIES

| Code No. | Class Title | Occ. Area | Work Area | Prob. Period | Effective Date | Last Action |
|-----------------|------------------------------------|------------------|------------------|---------------------|-----------------------|--------------------|
| 0585 | Internal Auditor | 01 | 351 | 12 mo. | 02/15/12 | Rev. |
| 0586 | Internal Auditor Associate | 01 | 351 | 12 mo. | 02/15/12 | Rev. |
| 4558 | Internal Auditor Assistant Manager | 01 | 351 | 12 mo. | 02/15/12 | Rev. |
| 4566 | Internal Auditor Manager | 01 | 351 | 12 mo. | 02/15/12 | Rev. |

Promotional Line: 263

Series Narrative

Internal Auditors assist members of management in the discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations, and comments on activities chosen for review. Audit activities include financial, operational, compliance, investigative, and computer-system auditing and internal consulting. Internal auditors typically work under the direction of an institution's chief internal auditor.

DESCRIPTIONS OF LEVELS OF WORK

Level I: Internal Auditor

0585

Employees at this level conduct complete, routine or general audits and/or routine phases of more complex ones. They work under general supervision from higher-level supervisors/managers.

An Internal Auditor typically –

1. gathers financial, operational, and internal control information
2. examines procedures for compliance with federal, state, and university/agency regulations and good business practice (such as segregation of duties)
3. prepares relatively simple audit programs, subject to review by supervisory/management staff
4. reviews relatively simple financial and/or management systems and procedures (e.g., to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and agency/university practices)
5. reviews and evaluates routine internal controls and their application in the financial and/or management operations of an institution (such as an accounting system)
6. prepares detailed reports of audit findings (using analytic tools such as ACL, excel, etc.), subject to review by higher level auditors
7. may receive training in higher-level duties
8. participates in ongoing educational opportunities to update knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques
9. performs other related duties as assigned

Level II: Internal Auditor Associate**0586**

Employees at this level are advanced internal auditors who conduct complex audits, working under direction from higher-level auditors.

An Internal Auditor Associate typically –

1. prepares detailed programs for complex audits and performs risk assessments, subject to review by higher-level auditors
2. reviews complex financial and/or management systems and procedures to detect deficient controls, economy and efficiency of which resources are used, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and university practices
3. plans the scope of the audit; drafts detailed audit programs for complex audits, which include specific audit objectives and appropriate audit procedures to accomplish the objectives
4. performs audit work as outlined by current state and federal regulations (e.g., the Fiscal Control and Internal Auditing Act)
5. inspects account books and accounting systems for efficiency, effectiveness, and use of accepted accounting procedures to record transactions
6. examines records and interviews workers to ensure recording of transactions and compliance with laws and regulations
7. reviews data about material assets, financial statements, liabilities, income, and expenditures
8. reviews and evaluates complex internal controls and their application in the financial and/or management operations of an institution
9. prepares reports of audit results, which may include opinions on the adequacy and effectiveness of complex systems and the efficiency with which activities are carried out, subject to review by higher level auditors
10. may assist with the management of an overall auditing operation (such as assisting with training of new auditors or leading the activities of other auditors, when applicable; documenting policies and procedures for the department)
11. prepares special reports, performs special projects, and provides management advisory services as necessary to assist in monitoring on-going operations and activities
12. performs simple integrated audit procedures (such as IT audits)
13. performs duties of the lower-level in this series as required
14. performs other related duties as assigned

Level III: Internal Auditor Assistant Manager**4558**

Employees at this level are internal auditors who deal with complex issues: (a) manage the activities of an auditing program or a major division of an auditing program or (b) are specialists (such as IT or investigative auditors and/or deal with grant issues). The auditors work under administrative direction from higher-level auditors.

An Internal Auditor Assistant Manager typically –

1. performs management duties such as office and personnel administration, assigning work to subordinates, reviewing work activities and counseling subordinates on auditing practices and evaluating subordinate's job performance, and approving or recommending personnel actions
2. establishes or recommends schedules determining the frequency and priority of audits in accordance with audit standards and statutes
3. establishes or recommends standards and long-term goals for the area managed, as well as methods to improve its operational efficiency
4. conducts especially sensitive, unusual, or complex audits (such as those involving IT, compliance, health care investigations, etc.) and evaluates special problems requiring a broad knowledge of auditing, management practices, and/or special regulations
5. conducts preliminary reviews of audit reports completed by subordinates and approves or makes recommendations for transmittal to management
6. performs duties of lower-level in this series as required
7. performs other related duties as assigned

Level IV: Internal Auditor Manager**4566**

Employees at this level are internal auditors who: (a) direct the activities of an auditing program or (b) are senior specialists. The auditors work under administrative review from higher-level auditors or, if functioning as chief internal auditor, from campus administrators.

An Internal Auditor Manager typically –

1. establishes frequency, scope of investigation, and priority of audits; ensures audit coverage in accordance with audit standards and statutes; advises management of necessary audit changes
2. is responsible for the development and implementation of compliance reporting and tracking processes that identify areas of high risk and recommends appropriate action in response to assessed risks
3. may perform global risk assessments for their University or Agency and develop an overall audit plan
4. reports to management about asset utilization and audit results, and recommends changes in operations and financial activities; provides reports on a regular basis, or as directed, to keep the Chief Executive Officer, or other designated official, informed of the operation and progress of the compliance effort

5. monitors and assesses the performance of the auditing staff; plans, directs, and monitors the day-to-day activities of the internal audit department
6. conducts campus wide training on various audit related topics
7. approves audit reports for transmittal to management
8. serves as a senior specialist (performing duties that require an extensive background in auditing and/or a broad background in a specialized area[s])
9. establishes, or assists in establishing, standards and long-term goals and operational efficiency of the auditing program; examines whether the organization's objectives are reflected in its management activities, and whether employees understand the objectives
10. authorizes, investigates, or recommends methods to improve the operational efficiency of the auditing program; examines and evaluates financial and information systems, recommending controls to ensure system reliability and data integrity
11. identifies and conducts independent reviews of reports of alleged non-compliance and provides written reports of findings and recommendations to the Chief Executive Officer or other designated official
12. serves as the primary interface with regulatory and other external activities on compliance related issues
13. evaluates training needs and develops appropriate and necessary educational programs to support the audit plan; monitors training outcomes and recommends changes as necessary
14. is responsible for preparing and monitoring the budget for the Internal Audit department
15. maintains a current understanding of regulatory trends and legal changes to advise appropriate management staff of trends affecting their activity
16. maintains positive working relationships with campus and operating management
17. performs duties of the lower-level in this series as required
18. performs other related duties as assigned

MINIMUM ACCEPTABLE QUALIFICATIONS REQUIRED FOR ENTRY INTO:

Level I: Internal Auditor

0585

CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Any one or any combination of the following, totaling three (3) years (36 months), from the categories below:
 - (a) College course work in information technology, accounting, business administration, finance, or a closely related field

- 60 semester hours equals 1 year (12 months)
- 90 semester hours equals 2 years (24 months)
- 120 semester hours equals 3 years (36 months)

- (b) Progressively more responsible experience that provides a knowledge of generally accepted principles, theories, and practices used in internal auditing

NOTE: Possession of a Certified Internal Auditor, Certified Systems Auditor, Certified Fraud Examiner, Certified Information Security Officer certificate or a Certified Public Accountant certificate satisfies all the training/experience requirements of this class.

KNOWLEDGE, SKILLS, AND ABILITIES (KSAs)

1. Possession of the attributes required for the lowest level of this series
2. Working knowledge of the principles, theories, and practices used in internal auditing
3. Ability to detect common violations and non-compliance with laws, regulations, and policies
4. Ability to explain and interpret common irregularities
5. Ability to apply auditing principles to common work problems
6. Ability to prepare complete and accurate reports of general or routine audits

Level II: Internal Auditor Associate

0586

CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Any one or any combination of the following, totaling three (3) years (36 months), from the categories below:
 - (a) College course work in information technology, accounting, business administration, finance, or a closely related field
 - 60 semester hours equals 1 year (12 months)
 - 90 semester hours equals 2 years (24 months)
 - 120 semester hours equals 3 years (36 months)
 - (b) Progressively more responsible experience that provides a knowledge of generally accepted principles, theories, and practices used in internal auditing
2. One (1) year (12 months) of work experience performing duties comparable to those listed for the Internal Auditor II

NOTE: Possession of a Certified Internal Auditor, Certified Systems Auditor, Certified Fraud Examiner, Certified Information Security Officer certificate or a Certified Public Accountant certificate satisfies all the training/experience requirements of this class.

KNOWLEDGE, SKILLS, AND ABILITIES (KSAs)

1. Possession of the attributes required for the lower levels of this series
2. Strong working knowledge of the principles, theories, and practices commonly used in internal auditing
3. Ability to apply auditing principles to difficult and complex work problems
4. Ability to detect complex violations and non-compliance with laws, regulations, and policies
5. Ability to explain and interpret complex irregularities
6. Ability to prepare complete and accurate reports of complex audits
7. Ability to identify, analyze, and classify risks across the University's environment
8. Ability to make practical and feasible recommendations to improve operating inefficiencies and/or operations of the University

Level III: Internal Auditor Assistant Manager**4558**

CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Possession of a Bachelor's Degree in information technology, accounting, business administration, finance or a related field
2. Two (2) years (24 months) of work experience performing duties comparable to those listed for the Internal Auditor Associate

KNOWLEDGE, SKILLS, AND ABILITIES (KSAs)

1. Possession of the attributes required for the lower levels of this series
2. Thorough knowledge of federal and state laws, rules, and regulations related to internal auditing
3. Thorough knowledge of the principles, theories, and practices used in internal auditing and/or a knowledge of those used in specialized area(s)
4. Skill in detecting complex violations and non-compliance with laws, regulations, and policies
5. Skill in explaining and interpreting complex irregularities
6. Skill in preparing complete and accurate reports of complex audits
7. Ability to plan, supervise, and evaluate the work activities of other professional auditors and/or serve as a specialist
8. Ability to adapt auditing principles to difficult and complex work problems

9. Project management and data analysis experience

Level IV: Internal Auditor Manager**4566**

CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Possession of a Bachelor's Degree in information technology, accounting, business administration, finance or a related field
2. Two years (24 months) of work experience performing duties comparable to those listed for the Internal Auditor Assistant Manager

Note: If this is being used as the Chief Auditor there are statutory requirements that must be met.

KNOWLEDGE, SKILLS, AND ABILITIES (KSAs)

1. Possession of attributes required for the lower levels of this series
2. Extensive knowledge of federal laws, rules, and regulations relating to internal auditing procedures and/or in-depth knowledge of specialized ones
3. Presentation and/or public speaking skills
4. Extensive knowledge of the principles, theories, and practices used in internal auditing and/or in-depth knowledge of specialized ones
5. Project management and data analysis experience
6. Skill in detecting complex violations and non-compliance with laws, regulations, and policies
7. Skill in explaining and interpreting complex irregularities
8. Skill in directing the activities of an audit program and/or in serving as a specialist
9. Skill in adapting auditing principles to difficult and complex work problems
10. Ability to lead, motivate, develop, and direct people as they work, identifying the best people for the job