

Code: 5216

Title: INTERNAL AUDITOR-FINANCE DEPARTMENT

SUMMARY: This classification, used exclusively by the Central Finance Department, determines the effectiveness of departmental activities and functions by examining compliance with relevant laws, rules, regulations, contracts, grant and bond requirements and analyzing financial data, control systems, computer applications and contract administration. This classification also develops and presents reports of observations with recommendations for needed corrections or other management attention.

DUTIES/RESPONSIBILITIES: (Work assignments may vary depending on the department's needs and will be communicated to the applicant or incumbent by the supervisor)

Develops audit plans and gathers and analyzes financial data;
Develops, prepares and submits audit reports to include observations and recommendations;
Assesses risk while planning and performing audits;
Interprets and applies county policies and procedures;
Determines if an organization has adhered to specific compliance requirements and reports observations and recommendations to appropriate management;
Determines if internal control structures/processes are designed and implemented to achieve control objectives, and identifies areas requiring management attention;
Conducts independent assessments of departmental activities or functions in order to improve accountability and facilitate decision-making by responsible parties;
Determines whether a department is acquiring, protecting and using its resources in compliance with relevant laws, rules and regulations related to economy and efficiency;
Maintains security and confidentiality of information encountered or created in the course of assigned duties;
Conducts interviews of clients or other county employees to develop additional information to enhance analyses of critical information;
Performs automated system reviews to determine whether adequate internal controls exist and identifies areas requiring management's attention;
May supervise professional, paraprofessional and/or support staff assisting in the performance of audits and subsequent analyses.

KNOWLEDGE & SKILLS:

Knowledge of:

- principles and techniques for data-collection, audit methods, report writing and data analyses;
- principles and techniques of public-sector financial management and governmental accounting, to include Generally Accepted Accounting Practices (GAAP);
- principles and techniques of advanced mathematics and statistical analyses;
- organization and functional areas and responsibilities of Pima County Government departments and agencies;
- laws, rules, regulations and guidance for the administration of contracts, grants and bonds;
- county financial reporting systems and relevant computer-based resources for the management and reporting of critical financial information;
- principles and techniques of effective interviewing.

Skill in:

- developing, implementing and documenting complex audit activities;
- documenting work processes and control procedures;

- collecting and analyzing diverse and complex financial and operational data from manual and computer-based records and resources to determine compliance with standards;
- interviewing clients and other county staff to develop additional information to enhance analyses of critical information;
- writing complex analytical reports with adequate supporting materials for management consideration;
- use of computer-based resources to collect, analyze and report data, findings and recommendations;
- balancing multiple assignments and priorities in a time-/cost-effective manner.

MINIMUM QUALIFICATIONS:

A Bachelor's degree from an accredited college or university with a major in accounting, finance, public or business administration or a related area as approved by the appointing authority

And EITHER:

(1) Two years of auditing experience with a public accounting firm or a governmental audit agency, e.g., State/Federal Auditor General, Defense Contract Audit Agency, Federal Government Accounting Office (GAO), etc.

(A Master's degree from an accredited college or university in one of the cited disciplines may be substituted for one year of the required experience.)

OR:

(2) Three years of experience performing internal audits plus current certification in at least one of the following areas: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Certified Management Accountant(CMA).

(A Master's degree from an accredited college or university in one of the cited disciplines may be substituted for one year of the required experience.)

OTHER REQUIREMENTS:

Licenses and Certificates: Some positions may require a valid Arizona Class D driver's license at the time of appointment or prior to completion of initial/promotional probation. Some positions may require certification as a Certified Public Accountant (CPA) in the State of Arizona, Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA) either at the time of appointment or upon completion of initial/promotional probation, as determined by the appointing authority. Failure to obtain/maintain the required licensure/certification/registration shall be grounds for termination.

Special Notice Items: Some positions may require satisfactory completion of a personal background investigation conducted by Courts or law enforcement agencies, due to the need for access to sensitive and confidential internal documentation, files, computer-based records and communications systems.

Physical/Sensory Requirements: Physical and sensory abilities will be determined by position.

This class specification is intended to indicate the basic nature of positions allocated to the class and examples of typical duties that may be assigned. It does not imply that all positions within the class perform all of the duties listed, nor does it necessarily list all possible duties that may be assigned.