



CLASSIFICATION NO. 078
Established: 2/15
Revised and Retitled: 1/21
Revised: 9/22
FLSA: Exempt
EEO: 2

INTERNAL AUDITOR, PRINCIPAL

CLASS CHARACTERISTICS

Under general direction, to plan, organize and carry-out comprehensive, complex, and sensitive performance, management and specialized audits to achieve identified audit objectives; to define and apply appropriate audit approach and methodologies and develop audit objectives; to exercise functional and technical supervision over lower level audit staff; to compose and present comprehensive reports of findings and recommendations; and to perform other work as required.

DISTINGUISHING CHARACTERISTICS

The Office of County Internal Audit, as established in County Code 2.15, provides independent, objective assurance and consulting services designed to add value and improve Clackamas County's operations through improved performance and efficacy of governance, risk management and control processes.

The Office of County Internal Audit supports transparent, accountable, and informed decision-making and helps the county serve the public and enrich our community by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.

The Internal Auditor classifications independently perform broad, complex audit projects on a wide range of management, administrative, and other operational issues in order to evaluate the efficiency, effectiveness and results achieved by County programs.

The Internal Auditor, Principal classification is the advanced journey-level classification in the series, operating with a significant degree of independence, applying expert professional judgment with broadly defined practices and policies. Incumbents receive work assignments in terms of objectives, priorities and deadlines and submits work for review in terms of technical accuracy, compliance to program objectives and overall results.

The Internal Auditor, Principal differs from the Internal Auditor, Senior as the former performs the most difficult assignments and exercises functional and technical supervision over lower level audit staff. . The Internal Auditor, Principal differs from the County Internal Auditor which is a single-incumbent classification responsible for the administration and management of the Office of County Internal Audit, ensuring compliance with the Institute of Internal Auditors' International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing (IIA Standards).

TYPICAL TASKS

Duties may include but are not limited to the following:

1. Plans, organizes, coordinates, leads and conducts complex administrative, operational, financial, and management studies and audits of County activities, functions, and programs; identifies opportunities to improve efficiency, effectiveness, and equity, and solve problems; outlines the analyses, methodology, and sampling techniques required to achieve audit objectives; conducts complex data collection and analysis; reviews audit materials for quality assurance and compliance with IIA Standards.
2. Plans, organizes, coordinates, and supervises the work performed by other auditors or consultants; provides adequate resources and direction to audit staff to ensure audit objectives are completed within assigned timeframes; trains new staff and cross-trains other audit professionals; conducts quality assurance reviews of audit files and working papers to ensure compliance with government auditing standards..
3. Collects and analyzes information and data to detect deficient controls, duplicated effort, or non-compliance with laws, regulations, or policy; examines records and interviews staff regarding internal processes and procedures; examines and evaluates information systems and recommends controls to ensure data reliability and integrity.
4. Documents interviews and audit results; organizes collected data and supporting materials into documents; prepares comprehensive reports and presentations of audit findings, supporting charts, appendices and conclusions; makes recommendations to management regarding audit results; presents findings to the Board of Commissioners, County Administration and other elected officials as determined appropriate and necessary.
5. Participates in planning activities associated with development of audit schedules, emerging and potential audit topics, policy proposals, and other issues that affect the Office of County Internal Audit; directs and evaluates the work of lower level audit staff.
6. Reviews and inspects systems and program files for efficiency, effectiveness, and use of accepted procedures and practices; evaluates internal controls, program costs and accomplishments, organizational structures, policies, procedures, and processes; evaluates effectiveness and possible improvements.
7. Consults and advises elected officials, county management and departments on issues related to government operations, audit methods, legislative or regulatory changes; responds to management requests for department performance information, investigation of problem areas, and investigation of inappropriate activities; prepares supporting materials and recommendations.
8. Reviews County and department goals and objectives; examines and evaluates management activities to ensure consistency; compares progress to criteria used in the County and in other jurisdictions.

REQUIRED KNOWLEDGE AND SKILLS

Thorough knowledge of: Institute of Internal Auditors' International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing; generally accepted governmental auditing standards; governmental accounting concepts, principles, and systems; principles of business and public administration; internal controls, financial research techniques, measurements, methods and procedures; principles and practices of leadership, operational and strategic planning, and current business

communication; project planning/management principles, tools, and effective techniques; applicable federal, state, and local laws, ordinances and regulations; methods for effective administrative report preparation and presentation; office equipment and computer software appropriate for sophisticated statistical analysis and data management.

Skill to: Plan, organize, direct, and lead audits of processes, programs and systems; evaluate and develop improvements in operations, policies, procedures and methods; use logic and reasoning to identify strengths and weaknesses of alternative solutions, conclusions or approaches to problems; use automated equipment and software for analysis and reports; manage multiple concurrent projects involving audit staff or consultants, including planning and implementation of large-scale or highly complex audits;; organize and present facts in a clear, concise and logical manner; use mathematical and statistical computations; understand accounting principles and data; exercise sound independent judgment within broad policy and procedural guidelines; actively listen to and understand information and ideas presented through spoken words and sentences; understand written communication and sentences in work related documents; communicate effectively, both orally and in writing on administrative and technical issues; present conclusions and recommendations clearly, logically, and persuasively to diverse audiences; direct, train, and provide guidance to audit staff; identify opportunities for improvement in quality across audit projects; provide guidance to audit staff on improving audit process efficiency or quality; ensure office-wide quality control and compliance with applicable government auditing standards; establish and maintain effective working relationships with County employees, citizen and business groups, contractors and the public.

MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the minimum experience, education, licensure, and/or certifications required for employment in the classification. The following minimum qualifications are established for this classification. Additional minimum qualifications and special conditions may apply to a specific position within this classification and will be stated on the job announcement.

Experience: A minimum of five (5) years as an internal auditor or related experience that would provide the required knowledge and skills to perform the responsibilities of this position **OR** a combination of a Bachelor's degree in a relevant field and three (3) years of internal auditor or related experience.

Licenses/Certifications: None.

PRE-EMPLOYMENT REQUIREMENTS

Driving is required for County business on a regular basis or to accomplish work. Incumbents must possess a valid driver's license, and possess and maintain an acceptable driving record throughout the course of employment.

Must successfully pass a criminal history check which may include national or state fingerprint records check.

Edited: 7/23