



CLASSIFICATION NO. 158
Established: 9/22
FLSA: Exempt
EEO: 2

INTERNAL AUDITOR, STAFF

CLASS CHARACTERISTICS

Under general supervision, to assist in conducting audits, analyses, and studies of County departments, programs, activities, subcontractors, and agencies receiving funds from or providing funds to the County in accordance with appropriate audit standards; 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.

Internal Auditor classifications conduct and perform research, investigations, audits, analyses and studies 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, Staff is the entry-level classification in the series. Incumbents assist in planning and carrying out management, performance, and other specialized audits with increasing independence as experience is gained. The work of incumbents is checked for progress and reviewed for quality and compliance to policy and procedures. The Internal Auditor, Staff differs from the Internal Auditor, Senior, which independently performs the full range of duties, applying judgment and decision making skills to plan and implement more complex work and activities under varying levels of supervision.

TYPICAL TASKS

Duties may include but are not limited to the following:

1. Under general supervision, documents audit programs; outlines analytic path to achieve audit objectives; reviews laws, policies, best practices, regulations, contracts and previous audit reports; schedules and arranges audits.
2. Collects information and data from electronic databases, manual records, surveys, and questionnaires; interviews appropriate parties; identifies subject matter experts for interviews.

3. Following auditing standards, performs audit procedures to evaluate compliance with laws and regulations; evaluates internal controls; assesses the accuracy of financial reports and management information; evaluates program and operational efficiency; identifies opportunities to improve operations and recommend solutions; drafts work papers to document interviews, research methodologies, and other research and results which support the basis for audit conclusions and recommendations.
4. Conducts complex data analysis; drafts reports that summarize analyses of complex management issues; discusses management weaknesses; recommends solutions to issues.
5. Participates in planning activities associated with development of audit schedules, emerging and potential audit topics, policy proposals, and other issues impacting the Office of County Internal Audit and County departments.
6. Participates in periodic peer reviews; meet with external peer reviewers; provide requested documentation; responds to feedback.
7. Participates in pre-audit, interim progress, and post-audit meetings with County staff; assists in presenting results of work verbally and in writing; drafts reports summarizing engagement findings, data analysis, fieldwork conclusions, and compliance with professional standards.
8. Assists with communications as needed; provides administrative assistance to the Office of County Internal Audit, including drafting correspondence, organizing and maintaining audit files, referencing documents and updating audit policies, procedures, and templates.
9. Assists in investigations related to fraud, waste, and abuse of power (FWA) reports received by the Office of County Internal Audit; drafts correspondence communicating investigative results and routine activity summaries; maintains documentation and administrative metrics of FWA reports.
10. Participates in training designed to develop knowledge and skills in professional auditing; develops knowledge of County operations and activities; studies industry trends, new professional pronouncements, and developing auditing techniques; develops and maintains effective working relationships with other staff, public officials, and representatives of professional associations and other agencies.

REQUIRED KNOWLEDGE AND SKILLS

Working knowledge of: Institute of Internal Auditors' International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing; governmental accounting concepts, principles, and systems; generally accepted government auditing standards; basic principles of business and public administration; internal controls, financial research techniques, measurements, methods and procedures; tools and techniques of project planning/management; 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, including spreadsheet, word processing and database applications.

Skill to: Collect, evaluate, and interpret a broad range of data, either in electronic, written, statistical, or narrative form; perform complex analyses of financial, budgetary, operational, and organizational issues; evaluate and develop improvements in operations, policies, procedures

and methods; use logic and reasoning to identify and evaluate alternatives and reach logical and fact-based conclusions and recommendations; use automated equipment and software for analysis and reports; exercise initiative and sound judgment within established guidelines; organize and present facts in a clear, concise and logical manner; use mathematical and statistical computations; understand accounting principles and data; 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; establish and maintain effective working relationships with County employees and stakeholders.

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 two (2) years of related experience that would provide the required knowledge and skills to perform the responsibilities of this position **OR** a Bachelor's degree in a relevant field.

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