



CLASSIFICATION NO. 145

Established: 1/21

Revised: 9/22

FLSA: Exempt

EEO: 2

## **INTERNAL AUDITOR, SENIOR**

### **CLASS CHARACTERISTICS**

Under direction, to independently conduct comprehensive and complex 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 independently perform complex 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, Senior is the journey-level classification in the series, operating with a reasonable degree of independence, applying well developed subject knowledge, and exercising judgment and initiative. Incumbents receive occasional instruction or assistance as new or unusual situations arise, but are fully aware of the operating procedures and policies within the work unit and submit work for review based on compliance, appropriateness, and effectiveness in meeting goals and deadlines.

The Internal Auditor, Senior differs from the Internal Auditor, Staff, which is the entry-level in the series and performs more routine duties as assigned with increasing independence. It also differs from the Internal Auditor, Principal which is responsible to perform the most difficult assignments requiring a higher level of responsibility, applying advanced subject knowledge and exercising significant independent judgement and initiative.

### **TYPICAL TASKS**

Duties may include but are not limited to the following:

1. Gathers, collects, and assembles data and information; conducts research on County programs, organizational issues, or policies and procedures; documents processes and

outcomes of research and reviews; surveys narrow scope audit areas and recommend duration and objectives of the proposed engagement; recommends the scope, methodology, analyses, and sampling techniques required of the engagement to best meet engagement objectives; proposes audit program for audit engagement.

2. Following auditing standards, audits in accordance with the approved audit program; evaluates basic control activities; analyzes the effectiveness and efficiency of operations; reviews and tests compliance with internal and external rules, laws, regulations, and policies and procedures; identifies opportunities to improve operations and recommend solutions; prepares work papers that document the audit work and results and which support the basis for audit conclusions and recommendations; participates in internal and external monitoring activities, including evaluation of management's progress on implementing recommendations.
3. Participates in pre-audit, interim progress, and post-audit meetings with County staff and presents results of work verbally and in writing; prepares, reviews, edits, and formats reports that summarize engagement findings, data analysis, fieldwork conclusions, and compliance with professional standards.
4. Assists with County Internal Audit communications such as regular messages, email accounts, and intranet pages as needed; reviews, edits and distributes internal and external stakeholder communications; drafts correspondence, organizes and maintains audit files and reference documents; assists in updating audit policies, procedures, and templates.
5. With minimal supervision, conducts special investigations in response to fraud, waste, and abuse of power (FWA) reports received by the Office of County Internal Audit; prepares correspondence communicating investigative results and activity summaries; maintains documentation and administrative metrics of FWA reports.
6. Participates in training designed to develop knowledge and skills in professional auditing; develops knowledge of County operations and activities; maintains knowledge of current 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; assists in training and evaluating the work performed by lower level audit staff.

## **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; generally accepted government auditing standards; governmental accounting concepts, principles, and systems; principles of business and public administration; internal controls, financial research techniques, measurements, methods and procedures; 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, including spreadsheet, word processing and database applications.

Skill to: Plan, organize, and execute audits of processes, programs and systems with minimal supervision; 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 strengths and weaknesses of alternative solutions, conclusions or approaches to problems; use automated equipment and software for analysis and reports; 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 four (4) 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 two (2) 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