



CLASSIFICATION NO. 159  
Established: 9/22  
FLSA: Exempt  
EEO: 2

## **COUNTY INTERNAL AUDITOR**

### **CLASS CHARACTERISTICS**

Under administrative direction, to serve as the County's Audit Executive, directing all audit activities for the County; to provide strategic leadership and coordination of the county's Office of County Internal Audit; to plan, supervise and evaluate audit staff and activities; to organize and carry-out the most difficult audit and risk assessment functions requiring a high level of insight, diplomacy, discretion and responsibility; and to perform other work as required in accordance with County Code 2.15.

### **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 County Internal Auditor serves as the County's Audit Executive, responsible for the administration and management of the Office of County Internal Audit and ensuring compliance with the Institute of Internal Auditors' International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing. The County Internal Auditor has express authority to conduct audits of all county departments, offices, boards, activities, political subdivisions and agencies of the county, as well as authority to perform special reviews and investigate allegations of fraud, waste, abuse or misuse of county assets and resources.

The County Internal Auditor reports functionally to the Internal Audit Oversight Committee and administratively to the elected County Treasurer. The County Internal Auditor works closely with all County departments, component units, offices and the like to ensure support for governance, risk management and control process principles.

### **TYPICAL TASKS**

Duties may include but are not limited to the following:

1. Develops and leads a comprehensive approach to provide internal audit services throughout county operations and in compliance with professional audit standards; develops and implements internal audit strategic plans, policies and procedures that address county, office and department risks.

2. Promotes a culture of continuous improvement throughout county programs, policy development, budgets, decision-making and service delivery; provides coaching, consultation and support to county departments, offices, political subdivisions, and agencies in addressing governance, risk management and control processes; encourages innovation and collaboration in providing effective and efficient programs and services to improve community impact; provides support and serves as a resource to county programs, departments, offices, boards, activities, political subdivisions and agencies of the county in addressing governance, risk management and control processes.
3. Provides recommendations to county leadership and elected officials on changes to policies, procedures and practices to address or enhance county performance and value; examines and evaluates management activities to ensure consistency; compares progress to criteria, interprets concerns, evaluates trends and develops recommended solutions.
4. Plans, directs, conducts, and documents independent audits and consulting activities to inspect and improve County operations; guides development of audit programs, scope, and objectives; develops audit objectives to compare and benchmark to County activities; directs approaches to assure complex data is collected, validated, and analyzed to achieve objectives; develops internal audit practices for each audit which include interviews of County staff and clients; analyzing for the reliability and effectiveness of operational policies and practices; and analyzing data obtained for evidence of deficiencies.
5. Represents the Office of County Internal Audit at community and professional meetings, committees, conferences, legislative hearings, and other regulatory settings.
6. Hires and supervises professional audit staff to provide quality service to residents and county staff; assigns, supervises, and directs audit staff in the performance of their audit duties, ensuring conformance to professional standards; prepares performance evaluations; recommends and administers progressive discipline; conducts and /or facilitates staff training and development programs; promotes cooperative team efforts among staff and with other county departments, offices, boards, activities, political subdivisions and agencies of the county.
7. Advises elected officials, department directors, managers and employees on issues of regulatory compliance, operational efficiencies, and risk management; responds to management requests for department performance information, investigation of problem areas, and investigation of inappropriate activities.
8. Provides investigative services and consultation responding to reports of fraud, waste, abuse or misuse of county assets and resources.

### **REQUIRED KNOWLEDGE AND SKILLS**

Comprehensive knowledge of: Institute of Internal Auditors' International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing; Government Auditing Standards; governmental accounting concepts, principles, and systems; 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.

Thorough knowledge of: Organization and function of county departments, offices, boards, activities, political subdivisions and agencies of the county and agencies; county code, policies and procedures; principles of public administration, including budgeting, personnel management, reporting and maintenance of public records; principles and techniques of supervision.

Skill to: Communicate effectively, both orally and in writing; plan, organize and implement county internal audit program; analyze and resolve problems; prepare clear and concise reports, correspondence and other written materials; exercise tact and diplomacy in dealing with sensitive and complex governance, risk management and control issues; investigate, interview and assess concerns; assess operational effectiveness, efficiency and compliance and develop recommended strategies to meet needs; manage resources to improve quality productivity and effectiveness; incorporate team participation in decision making; respond to evolving processes and assurances desired by residents and county staff; establish and maintain cooperative working relationships with elected officials, county management and employees, labor organizations, advisory committees, community and business organizations, the public and officials from other government agencies; exercise tact and diplomacy in dealing with sensitive, complex and confidential human resource and employee issues; facilitate group process; understand, interpret, explain and apply government auditing standards and relevant laws, regulations, policies and procedures; operate office equipment, including personal computers and software applications.

### **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 seven (7) 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 five (5) 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