

Class Concept

Positions assist state agencies in accomplishing their objectives by using a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

Under general supervision, positions may work on the following types of engagements: operational compliance, financial, information systems, and investigative. Positions ensure that applicable laws, regulations and policies are applied, and that financial reports are accurate and complete and provide safeguards against misappropriation, that programs, processes and functions are efficiently utilized, that hardware is protected, and data is accurate, complete and properly secured. Use prescribed methods and techniques that apply to specific assignments and perform less complex continuous auditing. Positions examine and analyze risks, internal controls, moderately complex source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and regulations. Positions assist senior internal auditors in evaluating accounting, administrative, and internal controls for compliance with state and federal legal requirements. Positions may participate on an audit team conducting complex reviews and data analytics of an agency's internal operations and controls. Work includes risk identification and mitigation. Positions perform root cause analysis for issues identified on moderately complex audits and may propose solutions to their manager.

Under close supervision positions review results of data analytics to monitor fraud risks and/or assist with sample selections. Under limited supervision, positions work independently on more focused engagements. Positions operate within the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors.

Recruitment Standards

Knowledge, Skills, and Abilities

- Working or general knowledge of accounting, governance, risk management, internal controls, laws and regulations applicable to area of assignment.
- Working or general knowledge of data analytics.
- Ability to understand internal and/or government auditing standards, principles, procedures and techniques.
- Ability to follow work programs and instructions; and recommend or perform testing work.
- Ability to confirm accuracy, integrity, and conformance to rules, regulations, and standards.
- Ability to recognize noncomplex and routine problems, identify reportable issues and underlying problems, and propose solutions.
- Ability to research, compile and analyze information.
- Ability to organize and document observations and supporting work.
- Ability to interpret and explain results and procedures.
- Ability to work cooperatively and develop positive working relationships throughout the agency.
- Ability to write communications that convey concise and comprehensive information on moderately complex nature matters.
- Ability to manage confidential matters.

Minimum Education and Experience

Bachelor's degree in accounting or a discipline related to a program area within the agency, and two years of audit experience; or a Bachelor's degree in any field and certification/licensure as a certified internal auditor, certified fraud examiner, certified information system auditor; certified public accountant with an audit focus; or other audit certification/license and two years of audit experience; or an equivalent combination of education and experience.