

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 limited supervision, positions work on less complex engagements, and under general supervision on more complex engagements. The types of engagements that positions may work on are 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 continuous auditing. Positions develop a plan and test methods, performing data analytics, conducting test work, interpreting results, and developing recommendations for corrective action. Positions also function as a lead internal auditor on audit engagements to mentor and direct the work of other internal auditors. 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 to identify appropriate solutions for issues identified during complex audits.

Under limited supervision positions evaluate the results of data analytics to monitor fraud risks and identify appropriate sampling methods and sample selections. Under general supervision, positions develop or assist in the development of continuous auditing procedures and provide technical assistance to agency by training and educating staff. Positions operate within the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors.

Recruitment Standards

Knowledge, Skills, and Abilities

- Considerable knowledge of accounting, risk management, internal controls, laws and regulations applicable to area of assignment.
- Considerable knowledge of data analytics
- Ability to interpret and conform with appropriate internal and/or government auditing standards, principles, procedures and techniques.
- Ability to develop work programs for non-complex audits and follow work programs and instructions for audits of any level of complexity; and perform testing.
- Ability to exercise judgment to interpret and evaluate engagement results.
- Ability to efficiently plan, organize, execute engagements, and defend observations and supporting work.
- Ability to compile, monitor, and examine a variety of complex financial and/or program information.
- Ability to work cooperate and develop positive working relationship throughout the agency.
- Ability to write communications that convey concise and comprehensive information on unprecedented, complex matters.
- Ability to manage confidential matters.
- Ability to develop procedures for audit and investigative engagements; and prepare complete work summaries and reports and express oneself in oral and written form in a clear and concise manner.
- Ability to recognize complex and unique issues and develop resolution.

Minimum Education and Experience

Bachelor's degree in accounting or a discipline related to a program area within the agency, and three years of audit experience including two years of internal 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 three years of audit experience including two years of internal audit experience; or an equivalent combination of education and experience.