



County Auditor

Class code: 01100

Employee Group: Management/Confidential

FLSA: Exempt

Salary Band: 18

I. Position Summary

Plans, organizes, and directs the County's internal audit program. Oversees, conducts or causes to be conducted, independent performance and financial audits of all County departments, programs, activities, subcontractors, and agencies receiving funds from or providing funds to the County. Undertakes investigations of alleged wrongdoing including suspected fraudulent activities. Issues reports to the Board of County Commissioners.

II. Supervision Exercised

Acts as a supervisor to various classifications.

III. Examples of Essential Position Duties

- Directs audit operations to achieve goals within budgeted funds and available personnel; plans and organizes workloads and staff assignments, reviews progress, directs changes in priorities and schedules as needed to assure work is completed in an efficient and timely manner.
- Directs the development, implementation and evaluation of audit objectives, work programs, annual audit plans, internal quality control processes, systems and procedures. Establishes performance standards to assure the efficient and effective provision of audit services in accordance with County and industry standards. Establishes policies and procedures that comply with generally accepted government auditing standards. Develops and maintains systems and records that provide for proper evaluation, control, and documentation of audit operations.
- Provides managerial leadership and selects, supervises, and evaluates staff. Conducts performance evaluations and initiates and implements disciplinary actions as warranted. Provides training and motivation to make full use of individual capabilities.
- Plans, directs, and conducts comprehensive performance audits covering operational efficiency, program accomplishments, management internal control and operating systems, organizational structures, and compliance with policies and laws. Oversees fieldwork activities including collection, verification and analysis of data. Researches legal requirements and criteria applicable to audit objectives. Monitors management's implementation of audit recommendations.
- Reviews, edits, and writes audit reports; assesses logic and conceptual soundness of audit findings and recommendations, ensures conclusions are based on adequate supporting evidence; ensures report language is clear, convincing, fair, factual, unbiased and concise.
- Issues reports directly to the Board of Commissioners. Communicates with County officials, other governments, and media about audit processes and report results. Provides oral briefings and progress reports to the Audit Committee, including discussion of the annual audit plan, status of audit work, and changes in audit standards.
- Participates in the development of requirements and selection of external and other outside contract auditors. Coordinates internal audit work with outside auditors. Monitors all County audits performed under contract.
- Responds to inquires, concerns, or problems affecting the availability or quality of operations and services. Conducts special investigations of suspected fraud, waste or abuse.
- Provides other technical services that directly support County operations such as providing information for decision making, best practice guides, benchmarking studies, and control self

assessments. Assesses program or policy alternatives. Interprets accounting and auditing principles or legislation changes as they affect grant management, financial reporting, procurement practices, and budgeting. Participates on committees or task forces to advise County management on issues related to efficiency and effectiveness. Makes presentations and provides technical advice or training to County commissioners, County administrator, County managers and various County staff.

- Develops and maintains contact with, and is active in, professional groups in the audit industry. Attends courses to fulfill continuing professional education requirements and to remain current on developments in the field. Evaluates proposed legislation and regulation; participates in industry and governmental activities to influence appropriate changes.
- Prepares or oversees preparation of the internal audit function's budget based on staffing and resource requirements, cost estimates, and objectives and goals. Monitors and documents expenditures assuring compliance with approved budget and staffing levels.
- Adheres to County and departmental policies and procedures as well as safe work practices, policies and procedures.
- Develops and maintains effective working relationships with other staff, public officials, the general public and representatives of other agencies.
- Attends and participates in required trainings.
- Has regular and reliable attendance.
- Working irregular hours is required.
- Performs other related duties as assigned.

IV. Knowledge, Skills and Abilities

- In depth knowledge of professional governmental and financial accounting principles and auditing standards, theories, concepts, practices, and terminology.
- In depth knowledge of performance auditing techniques, research methods, program evaluation and management analysis.
- In depth knowledge of federal Single Audit (OMB Circular A-133 audits).
- Thorough knowledge of fraud investigation techniques.
- Thorough knowledge of performance measurement tools and systems.
- Thorough knowledge of project management and organizational skills.
- Thorough knowledge of modern principles and practices of management and supervision.
- Knowledge of governmental payroll, cost accounting, budgeting, and procurement systems and procedures.
- Knowledge of principles and practices of governmental fiscal management, including budget preparation, internal controls, and record keeping.
- Knowledge of automated management information systems, including computer assisted audit techniques.
- Knowledge of research methods and statistical sampling techniques; quantitative and qualitative analysis.
- Ability to plan, direct and manage a comprehensive audit function covering all County programs, activities, subcontractors and agencies receiving funds from or providing funds to the County.
- Ability to understand, interpret, explain and apply County, state and federal policy, law, and regulation applicable to areas of audit inquiry.

- Ability to define complex management, finance, budget, and administrative issues; perform difficult and complex analyses and research; evaluate alternatives and develop sound conclusions and recommendations.
- Ability to exercise sound, expert independent judgment.
- Ability to direct and organize work projects, including monitoring work schedules and evaluating the work of subordinates.
- Ability to develop program goals and objectives and to conduct and implement planning activities.
- Ability to develop and maintain effective working relationships with other staff, public officials, the general public, and representatives of other agencies.
- Ability to communicate effectively, both orally and in writing, with individuals and groups regarding complex or sensitive issues or regulations.

V. **Minimum Requirements** (Performance of the essential duties of this position includes the following requirements, physical demands and/or working conditions)

Education and Experience

- Bachelor's degree in accounting or business administration with major course work in accounting, finance, or a related field AND seven years executive, professional level experience in accounting or auditing; OR
- Any combination of education and experience which provides the applicant with the desired skills, knowledge, and ability required to perform the job.

Licenses, Certificates and Other

Valid Oregon State Driver's License with an acceptable driving record. Appropriate professional certification such as CIA, CPA, CGAP, CFE, CGFM, or CISA or ability to obtain within two years of employment. CIA or CPA preferred.

Physical Demands (*Performance of the essential duties of this position includes the following physical demands and/or working conditions*)

Typically requires climbing, stooping, kneeling, crouching, reaching, standing, walking, sitting, lifting, fingering, grasping, talking, hearing, seeing, and repetitive motions. Occasionally requires exerting up to 20 pounds of force to move objects. Minimum physical effort is required. Requires driving and travel.

Working Environments

Work is performed primarily in an office environment and may include exposure to disruptive people.

VI. **Additional Information**

This classification description is not intended to be an exhaustive list of duties, knowledge, skills, abilities, or requirements, as any one position in this classification may be assigned some or all of these duties, in addition to other duties not explicitly listed here. The various duties, responsibilities and/or assignments of this position may be unevenly balanced and change from time to time based upon matters such as, but not limited to, variations in the shift, work demands, seasons, service levels and management's decisions on how to best allocate department resources. Any shift, emphasis or rebalancing of these assigned duties, responsibilities and/or assignments does not constitute a change in the job classification.

Adopted: 7/18