



Senior Auditor

Class code: 01021

Employee Group: Management/Confidential

FLSA: Exempt

Salary Band: 8

I. Position Summary

Under general supervision, independently conducts comprehensive and highly complex performance audits and financial analyses of County departments, programs, activities, subcontractors, and agencies receiving funds from or providing funds to the County in accordance with appropriate audit standards. Includes evaluating organization efficiency and effectiveness; assessing compliance with legal and administrative requirements; reviewing the adequacy of internal financial and management controls; and, analyzing the risk of loss, waste, and abuse of County resources.

II. Supervision Exercised

May act as a lead or supervisor to various classifications.

III. Examples of Essential Position Duties

- Evaluates organizational and functional activities, departments, programs, or units within the county to determine if they are in compliance with applicable laws, regulations and policies; determines if their operations are consistent with established objectives and are operating efficiently and effectively; determines if internal control systems are adequate to safeguard assets from fraud, waste, or abuse.
- Obtains an understanding of the control environment and documents control procedures for use in determining their effectiveness and to aid in the auditing process.
- Conducts audits of contractors and subcontracts, and other agencies receiving funds from or providing funds to the County.
- Conducts special investigations of potential wrongdoing and other technical assignments.
- Reviews and evaluates financial and accounting records to verify accuracy and completeness in accordance with applicable contracts, agreements, or other guidelines and documents.
- Plans audits by performing risk assessments, identifying audit criteria, researching professional literature and laws, interpreting accounting and auditing principles, determining and applying applicable audit standards, performing survey activities, developing audit objectives, scope and methodologies, selecting audit samples, and developing full audit programs including the design of detailed audit steps. Schedules and arranges audits with auditees.
- Identifies, gathers, researches and evaluates physical, testimonial, analytical or documentary evidence. Collects data and information from electronic data bases, manual records, surveys, and/or questionnaires. Interviews appropriate parties. Prepares audit documentation that is sufficient, competent, relevant and reliable, analyzes complex data, performs statistical analyses, interprets and applies audit principles, and develop audit findings.
- Prepares audit reports that summarize analyses of complex management issues, discuss management weaknesses and recommend solutions to issues or problems identified in the course of the audit.
- Follows up on recommendations and evaluates progress on implementing recommendations.
- Conducts or assists with oral presentations on the status and results of audits. Discusses audit progress, findings and potential recommendations with department directors, managers, or Audit Committee.
- Represents the County Auditor at meetings with County agencies, elected County officials, other jurisdictions and the public.

- Provides administrative assistance to the Internal Audit Program, including drafting correspondence, organizing and maintaining audit files, referencing documents and updating audit policies, procedures and templates.
- May provide work direction to college interns and staff auditors. May work in a team, independently or as a project leader.
- May perform administrative activities for the audit office.
- 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

- Thorough knowledge of auditing and accounting principles, theories and practices.
- Knowledge of professional governmental accounting principles and auditing standards, theories, concepts, practices, and terminology.
- Knowledge of government operations, budgeting, and fund accounting desirable.
- Knowledge of project management and organizational skills.
- Advanced skills in the use of spreadsheet software, word processing and database applications.
- Knowledge of sophisticated data extraction software desirable.
- Knowledge of principles and practices of effective management controls.
- Knowledge of principles of research methods and techniques.
- Ability to analyze and interpret laws, regulations, and policies and apply them to determine compliance.
- Ability to sample, collect, analyze, interpret and present data and develop audit findings.
- Ability to analyze technical workflow and business processes and develop appropriate solutions.
- Ability to complete assignments with accuracy and in a timely manner.
- Ability to work independently.
- Ability to communicate effectively both orally and in writing, including strong grammar skills.
- Ability to organize and synthesize observations, documentation, and recommendations of auditing results in an acceptable working paper format.
- Ability to exercise independent judgment in developing findings and recommendations for improvements to internal control, operational efficiency and program effectiveness.
- Ability to prepare and review clear and concise written audit reports.
- Ability to establish and maintain effective working relationships with other employees, contractors, and the general public.
- Ability to conduct confidential and/or specialized investigations (e.g., fraud, etc.)
- Commitment to public service, fiscal responsibility and innovation in government.

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 three years of auditing, accounting or financial management experience; 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. Professional certification such as CIA, CPA, CGAP, CFE, or CISA 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. Driving and travel is required.

Working Environments

Work is generally performed in an office environment, 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: 12/11