

INTERNAL AUDITOR III

GRADE: 13

GENERAL DESCRIPTION

Performs moderately complex (journey-level) auditing work; Work involves examining, investigating, and reviewing records, reports, financial statements, information systems, and management practices to ensure legal compliance with state statutes and internal regulations; and conducting audits for program economy, efficiency, and effectiveness; May train others; Works under general supervision with limited latitude for the use of initiative and independent judgment.

EXAMPLES OF WORK PERFORMED

Examines the management operations, internal control systems, and accounting records for adequacy, accuracy, and compliance with legal regulations

Identifies and reports questionable or erroneous transactions or recordings

Prepares audit reports of findings, outlines discrepancies, and recommends corrective actions

Advises on requirements, liabilities, and penalties of compliance and noncompliance, and recommends improved accounting systems

Analyzes accounting and management operations systems and identifies internal controls

Verifies and reconciles bank accounts, appropriations balances, fixed assets, and supply inventories

Reviews and evaluates internal control structures

May perform statistical random sampling of data

May perform compliance testing of significant controls to determine electronic system reliance

May conduct special investigations into questionable practices or records

May train others

Performs related work as assigned

GENERAL QUALIFICATION GUIDELINES

Experience and Education

Three to five (3-5) years of experience in accounting, auditing, or management information systems work. Graduation from an accredited four-year college or university with major course work in accounting, business administration, computer or management information systems or a related field is generally preferred. Experience and education may be substituted for one another.

Knowledge, Skills, and Abilities

Knowledge of accounting methods and systems; of generally accepted auditing standards and procedures; and of computer technology principles, terminology, programming, and automated systems

Ability to compose clear and concise audit reports, to gather and analyze accurate and relevant audit information, to communicate effectively, to evaluate accounting and management operations systems for accuracy and legal conformance, to accurately complete and assemble audit working papers, and to train others

Registration, Certification, or Licensure

May require certification as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA), Certified Professional Environmental Auditor, or Certified Government Auditing Professional (CGAP)

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

While performing the duties of this job, the employee is regularly required to talk or hear. The employee frequently is required to stand. The employee is occasionally required to walk; sit; use hands to find, handle, or feel objects, tools or controls; reach with hands and arms; climb or balance; stoop and kneel.

The employee must occasionally lift and/or move over 25 pounds. Specific vision abilities required by this job include close vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounter while performing the essential functions of this job.

The noise level in the work environment is usually moderate.

SAFETY REQUIREMENTS:

Maintain physical conditions appropriate to the performance of assigned duties and responsibilities which may include the following:

- sitting for extended periods of time
- standing for extended periods of time
- operating assigned equipment

Maintain mental capacity which permits:

- making sound decisions and using good judgment
- demonstrating intellectual capabilities

Effectively handle a work environment and conditions which involve:

- working closely with others
- working in a multi-task environment

Maintain effective audio-visual discrimination and perception needed for:

- making observations
- reading and writing
- operating assigned equipment
- communication with others
- required to follow the Hidalgo County Accident Prevention Plan and department's safety regulations

