

INTERNAL AUDITOR

DEFINITION OF WORK

Employee in this classification performs responsible professional work applying auditing and accounting principles, practices, and standards to a full range of financial, programmatic, and system functional areas. An employee in this class independently examines and analyzes risks, internal controls, moderately complex reports, records, financial statements, and/or systems for accuracy, completeness, integrity, and conformance to guidelines and statutes. Work includes identifying substantive issues that require research and analysis; preparing audit reports to include justifying and defending audits findings and recommendations; recommending changes to systems or programs and notifying management of the consequences, liabilities and/or penalties associated with any audit findings. Work may also include audits involving unprecedented problems requiring research and review of novel policy and procedure areas. Work requires extensive data gathering and writing communications and reports which convey concise and comprehensive information on matters of a complex nature requiring appropriate documentation to support audit conclusions and findings. An employee in this class must be able to communicate and deliver presentations to convey complex information in an understandable format. Employee in this position works independently during the audit process. Tact and sound judgment must be applied in performing work as the employee is expected to gather, analyze, and distribute audit findings of potentially sensitive and critical information in unbiased fashion, and within the laws, statutes, and policies dictated by the profession. Work requires considerable knowledge of the accounting principles and accepted auditing standards. Work is performed under the direct supervision of the Internal Audit & Wellness Services Director and is evaluated through conferences and the analysis of work performed.

EXAMPLES OF WORK

Employee in this class develops and implements a comprehensive audit program by determining areas of risk, audit priorities and developing a comprehensive audit program; plans, supervises and conducts audits of County departments to determine if programs, operations, services comply with applicable laws, regulations and policies; determines and gathers information necessary to conduct audits, analyzes transactions, internal controls and activities for compliance; discusses deficiencies with appropriate staff; presents audit finding in writing and orally; follows up on to determine if corrective action has been taken; serves as technical advisor to departments during systems development by providing advice on internal controls and audit rails; reviews and reconciles bank accounts and performs inventory controls for various departments; monitors and reviews financial and compliance reports involving State and federal funding; reviews audit finding received by the County from outside agencies; serves as project leader in gathering information, reviewing systems, regarding issues and opportunities for County departmental procedures, systems or process; reconciles all State and federal grants received by the County; acts as liaison between County departments and external audit firms during the annual audit; performs related work as assigned.

EMPLOYMENT STANDARDS

Education and Experience:

Graduation from an accredited four-year college or university with a Bachelor's degree in accounting or business administration and five years of experience in internal and external auditing, management consulting, program evaluation, management analysis, economic analysis or industrial engineering; or an equivalent combination of education and experience.

Knowledge, Skills, and Abilities:

Thorough knowledge of the methods, procedures, and policies of Cumberland County as such pertains to the performance of the essential duties of an internal auditor position; thorough knowledge of principles and practices of accounting and auditing work; considerable knowledge of the County's financial and budget systems to include chart of accounts and daily or monthly reports; considerable knowledge of the laws, ordinances, standards, and regulations pertaining to accounting and auditing work; considerable knowledge of effective written and oral communications skills; considerable knowledge of laws, regulations, and procedures of assigned programs; considerable knowledge of generally accepted accounting principles, and generally accepted auditing standards and the ability to independently interpret and apply them; considerable knowledge of applicable information technology to independently perform the auditing/accounting function; ability to ensure integrity of information systems, internal controls, and data, including recommending modifications as required; ability to develop and maintain cooperative and effective relationships from an intra/interdepartmental perspective; ability to exercise analytical judgment in applying standards to a variety of work situations.

SPECIAL REQUIREMENTS

Licensure or certification as a certified public accountant, internal auditor, fraud examiner, or information system auditor is preferred. Background check with local law enforcement agency required. Some positions within classification may require a valid North Carolina driver's license. Condition of Employment: Each applicant who is tendered an offer for employment for any position with Cumberland County shall be tested for the use of drugs specified in the county policy. Refusal to submit to testing or a confirmed positive test shall be basis for withdrawal of the conditional employment offer.

ADA REQUIREMENTS

Tasks regularly require oral and written communications ability. Tasks are regularly performed without exposure to adverse environmental conditions. Work requires the ability to perform simple movements requiring moderate coordination. Most tasks are regularly performed in a typical office setting. Exceptions to that include work at Animal Services, Solid Waste, Central Maintenance Facility and the Health Department.

PHYSICAL REQUIREMENTS

Employees must be able to physically perform the basic life operational functions of stooping, reaching, walking, fingering, grasping, hearing, talking, and repetitive motions; must be able to perform sedentary work exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to move objects; and must possess the visual acuity to prepare data and statistics, work with accounting processes, handle proofing tasks, do extensive reading, and operate a computer terminal.