

Iowa Department of Administrative Services – Human Resources Enterprise
Job Classification Description

Internal Auditor

Definition

Performs internal agency auditing functions to assess the effectiveness of management controls, accuracy of financial records, and the efficiency of accounting system/business operations; may provide oversight of others; performs related work as required.

The work examples and competencies listed below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

Work Examples

Examines agency financial records/related documents (e.g., payrolls, purchase vouchers, cash receipts, transfers, etc.) and applies generally accepted auditing practices/procedures; re-computes calculations and traces various transactions through the entire accounting process.

Interprets/explains controlling laws and regulations affecting the financial operation of the agency facility/organization being audited; discusses accounting practices with accounting personnel/supervisors and suggests changes/improvements.

Analyses data obtained through examination and work processes for evidence of deficiency, duplication, extravagance, fraud, and compliance with laws, regulations, and agency policies; prepares a report findings and recommendations for management.

Evaluates financial records, internal controls, and business operations and develops written instructions for correction/improvement; inspects accounting systems to determine efficiency and protective value.

Ensures the receipt of audit reports from outside jurisdictions receiving agency funds and verifies the amount of funds received was in compliance with federal regulations.

Makes arrangements for space/facilities needed by outside auditors; oversees the flow/control of agency records and arranges meetings between auditors/agency staff; reviews reports provided by independent auditors and coordinates agency response.

Competencies Required

Knowledge:

- Administrative – Administrative and office procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and workplace terminology.
- Business and Management – Principles and facts related to business administration and accounting, human and material resource management in organizations, sales and marketing, economics, and office information and organizing systems.
- Economics and Accounting – Economic and accounting principles and practices, the financial markets, banking, and the analysis and reporting of financial data.

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- Law and Government – Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.
 - Mathematics – Arithmetic, algebra, geometry, calculus, statistics, and their applications.

Abilities:

- Category Flexibility – Generate or use different sets of rules for combining or grouping things in different ways.
- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Dynamic Flexibility – Quickly and repeatedly bend, stretch, twist, or reach out with your body, arms, and/or legs.
- Flexibility of Closure – Identify or detect a known pattern (a figure, object, word, or sound) that is hidden in other distracting material.
- Fluency of Ideas – Come up with a number of ideas about a topic (the number of ideas is important, not their quality, correctness, or creativity).
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions (includes finding a relationship among seemingly unrelated events).
- Information Ordering – Arrange things or actions in a certain order or pattern according to a specific rule or set of rules (e.g., patterns of numbers, letters, words, pictures, mathematical operations).
- Mathematical Reasoning – Choose the right mathematical methods or formulas to solve a problem.
- Number Facility – Add, subtract, multiply, or divide quickly and correctly.
- Oral Comprehension – Listen to and understand information and ideas presented through spoken words and sentences.
- Oral Expression – Communicate information and ideas in speaking so others will understand.
- Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing that there is a problem.
- Selective Attention – Concentrate on a task over a period of time without being distracted.
- Written Comprehension – Read and understand information and ideas presented in writing.
- Written Expression – Communicate information and ideas in writing so others will understand.

Skills:

- Active Learning – Understanding the implications of new information for both current and future problem-solving and decision-making.
- Active Listening – Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- Complex Problem Solving – Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Judgment and Decision Making – Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Mathematics – Using mathematics to solve problems.
- Monitoring – Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.
- Persuasion – Persuading others to change their minds or behavior.
- Quality Control Analysis – Conducting tests and inspections of products, services, or processes to evaluate quality or performance.
- Speaking – Talking to others to convey information effectively.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.

Minimum Qualification Requirements

Applicants must meet at least one of the following minimum requirements to qualify for positions in this job classification:

- 1) Five and one-half years of full-time work experience in accounting, auditing, or finance.
- 2) All of the following (a and b):
 - a. Eighteen months of full-time work experience in accounting, auditing, or finance; and
 - b. A total of four years of education and/or full-time experience (as described in part a), where thirty semester hours of accredited college or university coursework in accounting or finance equals one year of full-time experience.
- 3) Graduation from an accredited four-year college or university with a degree in accounting or finance, and experience equal to eighteen months of full-time work in accounting, auditing, or finance.

Notes

Travel, including overnight travel, may be required for positions in this class. Employees must arrange transportation to and from assigned work areas.

Effective date: 12/25 KC