

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE

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 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 of professional accounting and auditing theory, methods, standards and procedures.

Knowledge of the rules/regulations regarding governmental (fund) accounting and auditing procedures.

Ability to perform detailed work involving the application of accounting theory to routine auditing assignments.

Ability to evaluate difficult accounting problems and analyze/interpret complex accounting records/reports.

Ability to prepare concise, accurate, complete and timely accounting/auditing reports.

Ability to make arithmetical calculations rapidly and accurately.

Ability to reason and make judgments.

Displays high standards of ethical conduct. Exhibits honesty and integrity.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision. Demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision.

Aligns behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from an accredited four year-college or university with a degree in accounting and eligibility to sit for the Certified Public Accountant (CPA) or the Certified Internal Auditor (CIA) exam and experience equal to eighteen months of full-time accounting, auditing or budgeting work.

NOTE:

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

Effective Date: 12/03 JG