

SNOHOMISH COUNTY EXEMPT JOB DESCRIPTION

INTERNAL AUDITOR

Spec No. 2097

BASIC FUNCTION

To conduct a variety of financial, compliance, performance, operational and program audits of County departments and programs subject to compliance with generally accepted governmental auditing standards and generally accepted accounting principles.

Fulfills the County Councils charter mandate to conduct periodic audits to review the effectiveness and efficiency of programs and operations of agencies and departments in county government.

STATEMENT OF DUTIES

1. Plans, coordinates and conducts a variety of financial, compliance, operational and program audits; proposes audit scope and objectives to the council, and selects appropriate audit methodology; conducts pre-audit surveys, plans audit tasks and conducts the audit.
2. Conducts compliance audits to ensure that departmental and/or program activities are in compliance with administrative, legislative and legal requirements, policies and procedures.
3. Examines and audits financial records and internal controls for the purpose of determining that funds are properly used, that receipts are properly recorded and controlled, and that financial records and statements are complete, accurate and reliable.
4. Examines and studies departmental and/or program operations, policies and procedures in order to evaluate the efficiency and effectiveness of operations, policies, procedures, practices and control mechanisms; may conduct cost/benefit analyses or other studies in order to evaluate program effectiveness in relationship to program goals and objectives.
5. Prepares and submits audit reports detailing audit findings and recommendations.
6. Discusses audit findings and recommendations with elected officials, department heads and departmental staff, as appropriate; may recommend remedial action to correct deficiencies and resolve problems.
7. Liaison and coordinate with external management audit consultants at the request of the County Council.
8. May plan, organize, coordinate and supervise the work of employees assigned to the Internal Audit Division.
9. Prepares the Internal Audit Division Annual budget and develops division performance objectives.
10. Conducts special projects as assigned by the County Council.
11. Presents final audit report to the County Council.

SNOHOMISH COUNTY EXEMPT JOB DESCRIPTION

INTERNAL AUDITOR

Spec No. 2097

STATEMENT OF ESSENTIAL JOB DUTIES (continued)

12. Performs related duties as required.

MINIMUM QUALIFICATIONS

A bachelor's degree in accounting, business or public administration, finance or other field directly related to professional auditing work; PLUS, five (5) years of professional auditing experience which includes experience planning and conducting financial, compliance, operational and program audits in a variety of different operations; OR, any equivalent combination of training and/or experience that provides the required knowledge and abilities. Must pass job related tests.

SPECIAL REQUIREMENTS

A valid State of Washington Drivers License is required for employment. A C.P.A. certificate or an equivalent level of knowledge and experience concerning governmental auditing and accounting. Ability to make presentations to top level officials of a political subdivision.

KNOWLEDGE AND ABILITIES

Knowledge of:

- auditing theory, practices, procedures and methodologies;
- internal and operational control concepts, techniques and relationships;
- federal, state and local laws, rules and regulations governing County government operations;
- the principles and practices of professional accounting;
- governmental auditing standards as established by the Comptroller General of the United States;
- budgetary principles, practices and procedures;
- management information theory and practices including an understanding of the development, purpose, use and maintenance of automated data processing systems;
- hands on experience with personal computers and electronics spreadsheet applications.

Ability to:

- plan and conduct a full range of financial, compliance, operational and program audits of complex organizations and analysis of specific issues;
- plan, coordinate and carryout assigned tasks in a tactful and professional manner;
- analyze financial records, program operations, policies, procedures, and control mechanisms, identify deficiencies and problem areas, and to prepare appropriate recommendations for remedial action;
- read, interpret and apply relevant federal, state and local laws, rules and regulations;
- establish and maintain effective work relationships with elected officials, management staff and other County employees;
- communicate effectively, both orally and in writing;

SNOHOMISH COUNTY EXEMPT JOB DESCRIPTION

INTERNAL AUDITOR

Spec No. 2097

KNOWLEDGE AND ABILITIES (continued)

Ability to:

- work independently;
- work under pressure and meet required deadlines;
- maintain required records and to prepare clear and concise written reports;
- maintain the confidentiality of data;
- identify recommendations which increase net resources of the county.

SUPERVISION

The employee reports directly to the County Council. The work is performed independent of direct daily supervision and is reviewed through meetings, reports and results obtained. The employee may occasionally supervise auditing task forces composed of employees from other departments.

WORKING CONDITIONS

Usual office environment with field trips to various County operations throughout Snohomish County as necessary.

Snohomish County is an Equal Employment Opportunity (EEO) employer.
Accommodations for individuals with disabilities are provided upon request.

[EEO policy and ADA notice](#)

Class Established: pre-1980
Previous Spec No. 310235
Revised: August 1986; May 1992
EEO Category: 2 - Professionals
Pay Grade: 112 – Management Exempt Pay Plan
Workers Comp: 5305 Non-Hazardous