



<b>Department/Agency:</b>	<b>Executive Legislative</b>	<b>New Position Date:</b>	
<b>Position:</b>	<b>Auditor II</b>	<b>Date Revised:</b>	<b>11/16</b>
<b>Position Reports to:</b>	<b>Deputy Director – Internal Audit</b>	<b>FLSA Status:</b>	<b>Exempt</b>
<b>Division:</b>	<b>Office of Audit &amp; Performance</b>	<b>Grade:</b>	<b>9</b>
<b>Status:</b>	<b>Full-Time</b>	<b>Direct Reports:</b>	<b>0</b>

### **Position Summary**

Position is responsible for performing audit activities that are in compliance with Generally Accepted Government Auditing Standards (GAGAS). Incumbents will be assigned advanced audits, and are expected to perform all aspects of an audit; including researching information, testing data, developing recommendations, writing reports, and presenting results to executive management. Programs and activities are designed to serve all city-county entities and employees by strategically utilizing staff resources to add value to other city-county agencies/departments by enhancing accountability and transparency and contributing thought leadership to promote a culture of continuous learning and improvement and establish best practices and outcomes in internal audit. Additionally, this position is responsible for providing staff support of the Audit Committee. Will apply Six Sigma financial, operational and organizational auditing and procedures focused on performance improvement analytical skills to conduct assessments of management control environments and determine overall effectiveness, efficiency and accountability of business operations and resource utilization.

### **Position Responsibilities**

Apply advanced analytical skills to develop a strong understanding of city-county entities, business processes, functions, and systems, in order to develop recommendations that uncover the root cause of the finding, are feasible and in the interest of city-county government.

Apply advanced auditing principles to conduct assessments of management control environments to identify best practices, non-compliance, and ineffectiveness in business operations.

Develop and use advanced data-driven methods to analyze complex financial reports, administrative records, and operational activities in determining compliance with applicable guidelines, laws, and best practices.

Research and investigate applicable policies, procedures, and statutory requirements and keep current with state and local laws, regulations and policies.

Obtain evidence and use expert independent judgment to communicate recommendations to executive management on mitigating risk, increasing effectiveness, and enhancing accountability – both internally and across the enterprise. Coaches others, including business leaders in Six Sigma tools.

Uses systematic, disciplined data driven methodology that get to root causes in order to solve problems, analyze and improve processes.

Examines, analyzes and tests all relevant financial and operational records.

Assembles and presents documentation of audit findings along with proposed recommendations to the Audit Manager.

Monitors progress of projects and formulate progress reports to management.

Meets with the Audit Manager and Audit Administrator to discuss content of preliminary reports prior to issuing to the appropriate Administrator, Director, the Mayor and City-County Council.

Attends exit conference held with audit client (divisional supervisor/manager) to provide details of findings.

Follow audit program guides and key objectives, scope, and test procedures to accomplish audit objectives.

Conduct audits that meet and follow department and professional standards, are consistent, accurate, and possess conclusions that are objective and based on a complete understanding of the process, circumstances, and risks.

Provides primary support to external auditors on the Annual Financial Statements audit examination, compiling, reconciling and presenting data in such areas as investments, fixed assets, electronic applications, payroll, pensions, federal funds, accounts payable and revenues.

Complete required Continuing Professional Education (CPE) in accordance with GAGAS.

This list of duties and responsibilities is not intended to be all-inclusive and may be expanded to include other duties or responsibilities that management may deem necessary from time to time.

### **Job Knowledge, Experience, and Skills Required**

Bachelor Degree in Economics, Business Administration, Accounting; or a four (4) year degree in other disciplines such as Finance, Computer Science, or Industrial Management would be acceptable provided the candidate has completed twenty-one (21) hours of accounting courses. Three (3) years accounting/auditing experience. Must be willing and able to obtain professional certifications related to the job. Must have a valid Indiana Driver's License. Requires an advanced degree of analytical and logical deduction. Requires effective verbal and writing skills. Intermediate to advanced familiarity with computer-based accounting systems and business software such as word processing, spreadsheets, and databases. Ability to evaluate internal controls of an accounting system. Ability to research and comprehend federal, state, and local laws and regulations. Ability to understand city-county government, its structure and functions. Ability to understand city-county accounting and operating policies, practices, and procedures. Working knowledge of generally accepted accounting principles, audit standards, procedures, techniques and sampling methods involved in conducting financial and operational audits. Ability to maintain confidentiality of sensitive information.

### **Independent Judgment**

Actions are controlled through the application of established city-county policies and procedures, as well as federal, state, and local laws. Audits are heavily dependent on professional judgment and experience in making decisions and appraisals. Independent judgment is exercised in the selection of audit procedures, determining materiality of findings, and formulating conclusions derived from an analysis of department/agency activities. Work is reviewed at periodic phases during the process; however, seemingly minor errors have the potential to cause irreparable damage to the office's reputation. Ability to remain objective and demonstrate impeccable judgment is vital.

### **Working Conditions**

The incumbent interacts with people throughout city-county government, along with external auditors, vendors, contractors, consultants, and various local and state officials. Relationships require a high degree of courtesy, diplomacy, tact, and persuasiveness. Work is performed in both standard office and non-office environments with frequent travel to outlying units of city departments and county offices. The incumbent may be exposed to work conditions and environments of any city-county employee across the enterprise, and may occasionally be exposed to hazards such as noise, weather, chemicals, odors, etc. Working hours may vary with the auditee's operating schedule. Some late hours or night work may be necessary. Frequent pressure to meet deadlines.

### **Signatures**

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Supervisor/Manager

Date

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Administrator/Agency Head

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Date

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Human Resources – Supervisor-Compensation & Records

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Date

Date Printed: December 15, 2016