



Department/Agency:	Executive Legislative	New Position Date:	
Position:	Senior Auditor	Date Revised:	10/16
Position Reports to:	Deputy Director – Internal Audit	FLSA Status:	Exempt
Division:	Office of Audit & Performance	Grade:	11
Status:	Full-Time	Direct Reports:	0

Position Summary

Position is primarily responsible for executing, and supervising junior staff in executing attestation, financial, and performance audits in accordance with the Government Accountability Office’s Generally Accepted Government Auditing Standards (GAGAS). Attestation engagements include examinations, reviews, or an agreed-upon procedures reports on an assertion that is the responsibility of another party. Financial audits assess an entity’s financial reports to determine if they are in accordance with recognized accounting standards and without material misstatements. Performance audits formulate conclusions based on an evaluation of operational activities and systems of management. All types of audits provide objective analysis to assist executive management in using the information to improve program performance and operations, reduce costs, facilitate decision making, or initiate corrective action; as well as contribute to public accountability. Senior auditors are expected to perform all aspects of attestation, financial, and performance audits; including planning, researching information, testing data, developing recommendations, writing reports, and presenting results to executive management. Additionally, senior auditors are responsible for training junior staff and managing staff projects.

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.

Position Responsibilities

Execute performance audits by developing and using advanced data-driven methods to independently analyze programs, functions, and systems of management in order to determine economy, efficiency, and effectiveness in business operations.

Execute financial audits by applying principles to conduct assessments of complex financial reporting management and accounting practices in order to identify non-compliance, non-conformity with best practices, and inaccuracies.

Perform attestation engagements by using analytical, critical, and investigative skills to gather evidence to provide executive management with reasonable assurance of an external assertion.

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 are in the best interest of the city-county enterprise.

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

Obtain and review financial records, processes, flow charts, budget data, and workload reports to investigate operational efficiency, internal controls, resource utilization, and organization structure.

Create Audit Program Guides (APG), define key objectives, scopes, and test procedures, to be followed by junior audit staff.

Use independent judgment to design and execute scientific-style testing to derive sufficient and appropriate evidence for conclusions.

Provide both verbal and written recommendations to executive management on mitigating risk, promoting transparency, increasing effectiveness, enhancing efficiency, and ensuring accountability – both internally and across the enterprise.

Develop, coach, and mentor junior audit staff to promote productivity, efficiency, and objectivity.

Manage and review junior auditor's projects to ensure that they meet department and professional standards and policies, are accurate, and that conclusions are objective and based on a complete understanding of the process, circumstances, and risks.

Create and maintain templates to be used by audit staff.

Support external auditors in execution of their activities.

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 deems 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. Five (5) years accounting/auditing experience. Must possess, or be willing and able to obtain Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, or Certified Information Systems Auditor designations. Must have a valid Indiana Driver's License. Requires an advanced amount 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. Experience and comfort with evaluating internal controls of an accounting system. Ability to research and comprehend federal, state, and local laws and regulations. Familiarity with city-county government, its structure, functions, accounting and operating policies, practices, and procedures. Advanced 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. Consequently, the ability to remain objective and demonstrate impeccable judgement, 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

Supervisor/Manager

Date

Administrator/Agency Head

Date

Human Resources – Supervisor-Compensation & Records

Date

Date Printed: December 15, 2016