



INTERNAL AUDITOR II

JC: FF252
PG: 5
FLSA: Exempt

BU: 91 (NR)
Created: January 1999
Revised: June 2019

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

Under supervision, performs the more complex and difficult work of staff responsible for performing contract and financial audits; works with management and assigned staff to develop standards, goals and objectives for audits; performs related duties as assigned.

CLASS CHARACTERISTICS

This is the professional advanced journey level class in the Internal Auditor series. Positions at this level possess a specialized, technical or functional expertise within the area of assignment. Employees are typically assigned significant responsibilities above the journey level and often exercise independent judgment in the performance of all duties. This classification is distinguished from the Manager of Internal Audit in that the latter is a division head with overall responsibility for the operations and activities of the Internal Audit Division throughout the District.

REPORTS TO:

Manager of Internal Audit or designee.

EXAMPLES OF DUTIES – *Duties may include, but are not limited to, the following:*

1. Performs the more complex and difficult work of staff responsible for contract and financial audits; analyzes data for the efficiency, effectiveness and compliance of financial systems and operational activities; presents oral and written information to management regarding conclusions of analysis and recommendations for cost reductions and operational improvement; prepares formal written reports.
2. Assists the Manager of Internal Audit and advises District management on the compliance, effectiveness, and economy of District activities.
3. As assigned, provides lead supervision over the activities of lower level internal auditors; provides technical guidance and verifies accuracy of reports; reviews and edits final reports.

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4. Develops standards, goals, and objectives for assigned audits; recommends specific staff necessary to complete audits; participates in long and short-range planning of auditing activities; develops department manuals and procedures incorporating the auditor standards.
5. Performs planning of specific audits by participation in determining the direction and scope of proposed audit and investigations requiring subordinate staff; makes recommendations to management regarding planned audit and auditing procedures; interprets audit procedures, techniques, and analytical materials to be utilized.
6. Develops and implements audit quality controls; performs quality control review of audit reports and work papers; ensures clarity, logic, and adherence to internal and government accounting standards.
7. Assists with overall operations of department; may function in place of auditor managers in their absence; monitors compliance with audit standards; coordinates audit requests originated by other departments.
8. Trains assigned employees in their areas of work including auditing methods, procedures and techniques.
9. Develops functional relationships with other departments, as assigned, to facilitate audit activities involving the departments; provides requested consulting services as requested on a broad range of compliance, contractual and financial issues.
10. Provides consulting and investigative services to various departments as requested.

QUALIFICATIONS

Knowledge of:

- Operations, services and activities of a comprehensive internal auditing program
- Economics, law, taxation and finance
- Generally accepted auditing standards
- Related standards of auditing and auditing procedures
- Principles of contracting and procurement
- Principles and practices of general, fund, and government accounting
- Investigative and quantitative analysis techniques
- Advanced mathematics and quantitative methods such as statistical sampling and regression analysis
- Business and audit ethics
- Clear and concise report writing in accordance with Generally Accepted Auditing Standards
- Current office procedures, methods and equipment including computers and supporting word processing and spreadsheet applications
- Principles of business letter writing and financial report preparation
- Related Federal, State and local codes, laws and regulations

Skill/Ability in:

- Performing complex statistical, financial and other mathematical analyses
- Performing quality control analysis of completed audits

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- Analyzing risk and setting audit priorities
- Operating office equipment including computers and supporting word processing and spreadsheet applications
- Understanding the environment and demands of the audited activity
- Understanding the consequences of audit results and the impact of the audit report
- Making prudent, defensible and timely decisions
- Exercising judgment in determining materiality of audit results
- Understanding and following oral and written instructions
- Communicating clearly and concisely, both orally and in writing
- Establishing and maintaining effective working relationships with those contacted in the course of the work

MINIMUM QUALIFICATIONS

Education:

Bachelor's degree in Accounting or related field from an accredited college or university.

Experience:

Three (3) years of (full-time) professional verifiable experience in auditing or related experience.

License or Certificate:

A valid certificate as a Certified Fraud Examiner (CFE), Certified Public Accountant (CPA), or Certified Internal Auditor (CIA) is preferred.

Substitution:

Additional professional experience as outlined above may be substituted for the education on a year-for-year basis. A college degree is preferred.

WORKING CONDITIONS

Environmental Conditions:

Office environment; exposure to computer screens.

Physical Conditions:

May require maintaining physical condition necessary for sitting for prolonged periods of time.

BART EEO-1 Job Group: 3500 – Professionals

Census Code: 0800 – Accountants and Auditors

Safety Sensitive: No