



INTERNAL AUDITOR I

JC: FF251
PB: 2
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 auditing assessments, conducts research, reports results, presents recommendations for improvement, and performs administrative support as needed; performs related duties as required.

CLASS CHARACTERISTICS

This is the professional entry level class in the Internal Auditor series. Positions at this level possess a specialized, technical or functional expertise within the area of assignment or may exercise lead supervision over assigned lower level staff. Employees are typically assigned significant responsibilities above the journey level and often exercise independent judgment in the performance of all duties. This class is distinguished from the Principal Auditor in that the latter performs the most technical and complex tasks, participates in development of goals, objectives, and policies and may be responsible for supervising, assigning and reviewing the work of subordinate, contract staff or consultants.

REPORTS TO:

Manager of Internal Audit or designee.

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

1. Develops risk assessments and audit plans, conducts audits, reports audit results and makes recommendations for improvements.
2. Assists the Manager of Internal Audit and advises District management on the compliance, effectiveness, and economy of District activities.
3. Researches criteria and obtains available data; develops plans for field work.
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. Documents and summarizes the results of audit work; prepares and coordinates assignment reports.
8. 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.

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
- 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

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- 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:

One (1) year 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