



SENIOR INTERNAL AUDITOR

JC: FF253
PB: 5
FLSA: Exempt

BU: 91 (NR)
Created: January 1999
Revised: January 2020

*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 to develop standards, goals and objectives for audits; and performs related duties as assigned.

CLASS CHARACTERISTICS

This is the professional advanced journey level class in the Internal Auditor series. Classifications at this level possess a specialized, technical or functional expertise within the area of assignment and are typically assigned significant responsibilities above the journey level and customarily and regularly exercise independent judgment in the performance of all duties. This classification is distinguished from the Principal Internal Auditor in that the latter performs the most technical and complex tasks, participates in development of goals, objectives, and policies.

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, financial, and other types of 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 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; 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; 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. 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.
9. Provides consulting and investigative services to various departments as requested.

QUALIFICATIONS

Knowledge of:

- General Accepted Accounting Principles (GAAP)
- Generally Accepted Government Auditing Standards (GAGAS)
- Automated workpapers software
- Operations, services and activities of a comprehensive internal auditing program
- Methods and techniques of technical and financial auditing
- Methods and techniques of analyzing operational and financial transactions
- Principles of contracting and procurement
- Principles and practices of general accounting
- Investigative and quantitative analysis techniques
- Business and audit ethics
- Current office procedures, methods and equipment including computers and supporting word processing and spreadsheet applications
- Principles of business letter writing
- Related Federal, State and local codes, laws and regulations

Skill/Ability in:

- Leading, organizing and reviewing the work of other staff
- Independently performing the most difficult internal audits
- Interpreting, explaining and enforcing department policies and procedures
- Performing statistical, financial and other mathematical analyses
- Performing quality control analysis of completed audits
- Analyzing risk and setting audit priorities

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- 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
- Clear and concise report writing in accordance with Generally Accepted Auditing Standards
- Making prudent, defensible and timely decisions
- Exercising judgment in determining materiality of audit results
- Working independently
- 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, finance, business administration, public administration, or a closely related field from an accredited college or university.

Experience:

Four (4) years of (full-time equivalent) verifiable professional auditing experience.

License or Certificate:

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

Other Requirements:

Must possess a valid California driver's license and have a satisfactory driving record.

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