



AUDITOR, INTERNAL

CHARACTERISTICS OF WORK:

This is administrative work involved in developing and implementing the internal auditing program of a state agency by conducting independent protective and constructive audits and reviewing the effectiveness of controls, financial records, and operations. Work involves total responsibility for planning and supervising staff of internal auditors in an organized system of periodic and special audits within the agency, evaluating internal controls within the agency, making recommendations for improvements to the agency head, and assisting in implementing improvements deemed necessary. Incumbent serves as chief advisor and consultant to the agency head on fiscal affairs of the agency, and is totally responsible to the agency head.

MINIMUM QUALIFICATIONS:

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

EXPERIENCE/EDUCATIONAL REQUIREMENTS:

Education:

A Master's Degree from an accredited college or university;

AND

Experience:

Three (3) years of progressively responsible professional auditing experience as an internal auditor, independent post-auditor, electronic data processing auditor, or any combination thereof, as mandated by the Mississippi Code Annotated, 1972; Section 25-65-11.

OR

Education:

A Bachelor's Degree from an accredited college or university;

AND

Experience:

Five (5) years of progressively responsible professional auditing experience as an internal auditor, independent post-auditor, electronic data processing auditor, or any combination thereof. The auditing experience shall at a minimum consist of audits of units of government or private business enterprises, operating for profit or not for profit, as mandated by Mississippi Code Annotated, 1972; Section 25-65-11.

OR

Certification:

A certificate as a certified internal auditor issued by The Institute of Internal Auditors;

AND

Experience:

Three (3) years of progressively responsible professional auditing experience as an internal auditor, independent post-auditor, electronic data processing auditor, or any combination thereof, as mandated by the Mississippi Code Annotated, 1972; Section 25-65-11.

OR

Certification:

A certificate as a Certified Public Accountant;

AND

Experience:

Three (3) years of experience, as mandated by Mississippi Code Annotated, 1972; Section 25-65-11.

PHYSICAL REQUIREMENTS:

These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

Sedentary Work: May occasionally walk or stand and/or occasionally move light objects, materials, etc.

Vision: Requires the ability to perceive the nature of objects by the eye.

Near Acuity: Clarity of vision at 20 inches or less.

Midrange: Clarity of vision at distances of more than 20 inches and less than 20 feet.

Far Acuity: Clarity of vision at 20 feet or more.

Ability to adjust focus: Ability to adjust the eye to bring an object into sharp focus.

Speaking/Hearing: Possesses the ability to give and receive information through speaking and listening skills.

Taste/Smell: Possesses the ability to use the sense of smell to recognize and distinguish odors. Possesses the ability to use the sense of taste to recognize and distinguish flavors.

Motor Coordination: While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle or feel objects, tools, or controls; and reach with hands and arms. The incumbent is frequently required to stand; and walk. The incumbent is occasionally required to climb or balance; and stoop, kneel, crouch, or bend.

COMPETENCIES:

The following competencies describe the knowledge, skills, abilities, and attributes that lead to a successful employee in this position. An applicant will be expected to exhibit these competencies or the ability to reach competency achievement within a specified time. These competencies are linked to the essential functions of the job. Employees in this position may be evaluated on these competencies as part of the performance appraisal system. Example behaviors are listed below each competency and are used for illustrative purposes only. Specific behaviors may be identified and included later by the hiring agency. It is understood that some of these behaviors might not be acquired until a reasonable time after hire. Failure of an employee to successfully demonstrate some or all of these competencies, as deemed important by his or her reporting official, may result in the employee being placed on a performance improvement plan. If after a reasonable period of time, usually three (3) months, the employee fails to demonstrate successful performance, the employee may be terminated. These competencies include, but are not limited to, the following:

PUBLIC SECTOR COMPETENCIES:

Integrity and Honesty: Demonstrates a sense of responsibility and commitment to the public trust through statements and actions.

Models and demonstrates high standards of integrity, trust, openness, and respect for others. Demonstrates integrity by honoring commitments and promises. Demonstrates integrity by maintaining necessary confidentiality.

Work Ethic: Is productive, diligent, conscientious, timely, and loyal.

Conscientiously abides by the rules, regulations, and procedures governing work.

Service Orientation: Demonstrates a commitment to quality public service through statements and actions.

Seeks to understand and meets and/or exceeds the needs and expectations of customers. Treats customers with respect, responding to requests in a professional manner, even in difficult circumstances. Provides accurate and timely service. Develops positive relationships with customers.

Accountability: Accepts responsibility for actions and results.

Is productive and carries fair share of the workload. Focuses on quality and expends the necessary time and effort to achieve goals. Demonstrates loyalty to the job and the agency and is a good steward of state assets. Steadfastly persists in overcoming obstacles and pushes self for results. Maintains necessary attention to detail to achieve high-level performance. Deals effectively with pressure and recovers quickly from setbacks. Takes ownership of tasks, performance standards, and mistakes. Has knowledge of how to perform one's job. Knows the organization's mission and functions and how it fits into state government.

Self Management Skills: Effectively manages emotions and impulses and maintains a positive attitude.

Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works effectively and cooperatively with others to achieve goals. Treats all people with respect, courtesy, and consideration. Communicates effectively. Remains open to new ideas and approaches. Avoids conflicts of interest. Promotes cooperation and teamwork. Continuously evaluates and adapts,

cope effectively with change. Allows self and others to make mistakes and learns from those mistakes. Adheres to high ethical standards. Involved in professional organizations.

Interpersonal Skills: Shows understanding, courtesy, tact, empathy, and concern to develop and maintain relationships.

Demonstrates cross cultural sensitivity and understanding. Identifies and seeks to solve problems and prevent or resolve conflict situations. Encourages others through positive reinforcement. Models appropriate behavior. Recognizes and develops potential in others, leads others to life-long learning by example.

Communication Skills: Receives, attends to, interprets, and responds to verbal messages and expresses information to individuals or groups effectively.

Receives other cues such as body language in ways that are appropriate to listeners and situations. Takes into account the audience and nature of the information; listens to others, attends to nonverbal cues, and responds appropriately. May make oral presentations. Communicates ideas, suggestions, and concerns, as well as outcomes and progress throughout the process of an activity. Provides thorough and accurate information.

Self-Development: Adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles.

Seeks efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development. Develops and enhances skills to adapt to changing organizational needs. Remains open to change and new information and ideas.

TECHNICAL COMPETENCIES:

Communication Skills: Shares information in writing or verbally.

Concisely and correctly answers questions and/or advises, explains or conveys information to internal/external customers and other professionals. Asks appropriate questions to gain information to accurately account for transactions and to resolve pertinent issues. Participates effectively in meetings, seminars, and training sessions. Presents written and oral information using proper grammar, punctuation, and content. Appropriately documents information using tools such as: journal entries, work papers, letters, e-mails, reports, memorandums, etc. Exercises professional courtesy in all communications. Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

Workflow Management: Possesses the ability and willingness to perform work within defined specifications and timelines and to manage conflicting priorities.

Develops, plans, and revises the internal audit division's yearly work schedule. Effectively utilizes agency assets such as work time, computer equipment, supplies, etc. Resolves all tasks timely and accurately. Exercises appropriate level of professional skepticism based on information obtained. Adapts to a variety of situations and surroundings. Pays close attention to details and has the ability to work in a multi-task environment. Determines the scope of investigations. Organizes personnel and equipment necessary to perform investigations.

Functional Capability: Possesses or is capable for developing the specific knowledge and technical abilities to succeed in the specified position.

Possesses knowledge of proper accounting/auditing procedures such as accounts payable and related areas, financial entry preparation, fund accounting, and account reconciliation. Exercises an analytical thinking process. Has knowledge of professional accounting and auditing theory, methods, standards and procedures. Has knowledge of the rules/regulations regarding governmental (fund) accounting and auditing procedures.

Professional Maturity: Possesses the capacities and aptitudes acquired by means of personal or professional experience, which enable functions to be fulfilled, and enables the incumbent to deal with situations in the workplace in a professional manner.

Is able to assess the situation and appropriately respond. Exhibits the appropriate degree of confidence, assertion, tolerance, patience, and empathy. Knows when to refer an issue to the appropriate level of management. Complies with agency standards. Responds appropriately to supervision and administrative decisions. Exhibits positive, influential attitude and work ethic among peers within work unit. Takes initiative to accomplish goals. Maintains appropriate standards of confidentiality. Serves as chief advisor and consultant to the agency head on fiscal affairs of the agency.

Audit Performance: Has the abilities and attributes to successfully perform the duties of the job.

Possesses and applies appropriate level of accounting knowledge to analyze, record, and understand financial information. Conducts independent audits for management to review effectiveness of controls, financial records, and operations. Conducts investigations to discover possible fraudulent or illegal practices as well as develop controls for prevention of illegal activities. Prepares final audit report for agency review and implementation through new programs and procedures.

Internal Control Review: Reviews the effectiveness of controls, financial records, and operations.

Evaluates existing agency accounting systems' policies and procedures to ensure conformity to guidelines as well as to identify weaknesses or inefficiency in operation. Evaluates agency's controls, recommends improvements where necessary, and implements new programs as needed.

Technical: Is proficient in operating technical equipment in performing duties of the job.

Uses computer software to complete assigned tasks, meet agency goals, and produce required results. Possesses knowledge of Microsoft and other software products including but not limited to the following: Windows, word processing and spreadsheet applications, Internet applications, and general ledger software.

Mentoring and Training: Possesses the ability and willingness to take an active role in advising and guiding staff in the performance of work.

Mentors or otherwise assists co-workers as assigned helping them to improve their knowledge, skills, and abilities. Develops co-worker's skills and encourages growth. Facilitates co-worker learning. Fosters a positive attitude.

MANAGEMENT COMPETENCIES:

Emotional Maturity: Conducts oneself in a professional, consistent manner when representing the organization.

Exhibits the ability to work through challenges and create opportunities. Has the ability to work through adversity and hold self and others accountable for work actions. Takes risks appropriate to ones level of responsibility. Acts as a settling influence in a crisis. Emulates proven leaders.

Macro Oriented: Exercises good judgment; makes sound, well-informed decisions.

Communicates organizational vision and understands effects of decisions on the organization and on other organizations as well as how external factors impact the organization. Acts as a change agent by initiating and supporting change within the agency. Understands and appropriately applies procedures, requirements, and regulations related to specialized areas of expertise.

Working Through Others: Supports, motivates and is an advocate for staff.

Recognizes and appreciates diversity. Creates synergistic teams using strengths of all team members. Delegates effectively, sharing both responsibility and accountability. Empowers employees and trusts others to perform without micro managing. Reinforces and rewards team efforts and positive behaviors. Is fair, yet firm with others.

Results Oriented: Plans effectively to achieve or exceed goals; sets and meets deadlines.

Identifies, analyzes, and solves problems. Develops standards of performance and knows what and how to measure. Uses change management skills to bridge the gap between current and desired performances. Pushes self and others for results.

Resource Management: Acquires, effectively and efficiently administers, and allocates human, financial, material, and information resources.

Demonstrates ability to plan, prioritize, and organize. Works to develop and implement strategic planning for the agency. Assesses current and future staffing needs based on organizational goals and budget realities. Recruits, develops and retains a diverse workforce.

ESSENTIAL FUNCTIONS:

Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:

1. Develops, plans, and revises the internal audit division's yearly work schedule.
2. Conducts and manages audits and special projects including non-standard audits, investigations, and special reviews.
3. Prepares and compiles data into final audit reports for presentation to management.
4. Reviews and examines department records and inspects and evaluates agency accounting systems.

EXAMPLES OF WORK:

Examples of work performed in this classification include, but are not limited to, the following:

Plans, coordinates, and directs coworkers in conducting periodic and specific audits.

Develops long-term and annual audit plans to be based on the findings of periodic documented risk assessments.

Evaluates existing agency accounting systems' policies and procedures to ensure conformity to guidelines as well as to identify weaknesses or inefficiency in operation.

Evaluates agency's internal controls, recommends improvements where necessary, and implements new programs as needed.

Conducts financial, compliance, electronic data processing, and operational and efficiency audits of agency programs, activities, and functions.

Conducts independent audits for management to review effectiveness of controls, financial records, and operations.

Conducts investigations to discover possible fraudulent or illegal practices as well as develop controls for prevention of illegal activities.

Examines department records to ensure proper recording of transactions and compliance with laws and policies.

Prepares draft of audit findings for feedback.

Inspects accounting systems to determine their adequacy for control and that all programs are accountable for public funds.

Reviews department records of material assets, such as equipment, to determine the adequacy of records for agency management.

Analyzes obtained data for evidence of deficiencies in controls, duplication of effort, extravagance in spending, fraud, or lack of compliance with established policies or procedures.

Prepares final audit report for agency review and implementation through new programs and procedures.

Reviews and evaluates internal controls over agency programs, accounting systems, administrative systems, electronic data processing systems, and all other major systems necessary to ensure accountability of the university, community/junior college, or state agency.

Performs related or similar duties as required or assigned.

INTERVIEW REQUIREMENTS:

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.