

## Job Description Internal Auditor

<b>DEPARTMENT:</b>	Internal Audit	<b>REPORTS TO:</b>	Director of Internal Audit
<b>TITLE CODE:</b>	8026MR	<b>DATE:</b>	01/09/12
<b>POSITION CODE:</b>	R1005545	<b>ADMINISTRATIVE REVISION:</b>	06/01/2015, 07/15/2022

### Job Summary

Under general supervision, provides support to the Internal Audit Director by performing financial, performance and information system audits to ensure that OCERS has a comprehensive system of financial and operational internal controls in place to minimize risks and substantiate overall system compliance.

### Distinguishing Characteristics

The Internal Auditor reports to the Director, Internal Audit. OCERS management staff is expected to uphold the highest standards of accountability, integrity, professionalism, superior service, and system efficiency. Internal Auditors set the scope of work, audit objectives, and ensure audit objectives are met in a timely manner.

### Performance Attributes

Include but are not limited to the following:

- ▶ Perform all audits in compliance with the Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors and OCERS Internal Audit policies and procedures.
- ▶ Conduct audits of OCERS internal divisions and Participating Employer departments/agencies; determine the nature of operations and formulate objective opinions on the adequacy, effectiveness, efficiency, and compliance of systems or programs reviewed.
- ▶ Partner with management to establish best-practice reporting relationships to ensure Internal Audit is promoted throughout the organization and to develop a methodology for following up on audit recommendations and measuring performance.
- ▶ Verify and analyze transactions, management representations, documents, records, methods of reporting, receipts, disbursements, etc., for adequacy, effectiveness, errors, irregularities, and inconsistencies.
- ▶ Audit records to determine compliance with stated goals and objectives.
- ▶ Evaluate information system controls and assesses system security and data integrity.
- ▶ Perform data analysis using audit software.
- ▶ Report on effectiveness and adequacy of internal control systems.
- ▶ Prepare and present written audit reports with recommendations on audit findings and follows up on the status of findings and recommendations.
- ▶ Prepare work papers, correspondence, and final reports.

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- ▶ Make recommendations for the correction of unsatisfactory conditions, improvements in operations and reductions in costs.
- ▶ Maintain positive/constructive written and oral communications with OCERS personnel throughout the audit process.
- ▶ Work independently with minimal supervision.
- ▶ Perform other specialized duties related to Internal Audit operations.

### **Minimum Qualifications**

Minimum qualifications required for entry into the classification

#### ***Education and/or Experience:***

- ▶ Graduation from an accredited university or college with a Bachelor's Degree in Accounting, Business or Public Administration, Economics or a related field which may include elementary, intermediate and advanced accounting, auditing, cost accounting, business law and other business related courses.
- ▶ One to three years of professional accounting or internal auditing experience which demonstrates possession of the knowledge and abilities listed above.

#### ***Special Notes, Licenses or Requirements:***

- ▶ A valid California class C driver's license or the ability to arrange necessary and timely transportation for field travel; may be required to use personal vehicle.
- ▶ A complete background investigation is required; a felony or misdemeanor conviction may be a disqualifying factor from employment.

#### ***Highly Desirable Qualifications:***

- ▶ Certified Public Accountant (CPA) certification
- ▶ Certified Internal Auditor (CIA) certification
- ▶ Certified Information Systems Auditor (CISA) certification
- ▶ IT audit and operational audit experience

#### ***Knowledge/Skills/Abilities:***

Sample of KSA's necessary to perform essential duties of the position

##### ***Knowledge of***

- ▶ Theory, principle and practice of auditing, including the methods and procedures used to examine, verify and analyze operational records, statements, and reports.
- ▶ Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors); Generally Accepted Auditing Standards; Generally Accepted Government Auditing Standards, and information systems auditing standards.
- ▶ Generally Accepted Accounting Principles (GAAP) and internal control frameworks (such as COSO).

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- ▶ Internal controls, including an understanding of information system controls, accounting systems and financial structures.
- ▶ Statistical methods, including qualitative and quantitative analysis and statistical sampling.
- ▶ Computer-based information systems and the use of computers for research and analysis.
- ▶ Investment management and conducting investment reviews for public pension funds.

### ***Skills/Ability to***

- ▶ Define problem areas, analyze data and or situations, draw logical conclusions and recommend effective courses of action.
- ▶ Communicate effectively both orally and in writing, including preparing comprehensive work papers, clear and concise audit reports and financial statements.
- ▶ Establish and maintain cooperative relationships with Participating Employers, external contractors, management team members and co-workers.
- ▶ Review, understand, interpret and apply State, Federal and County laws and procedures; auditing and accounting pronouncements and standards (i.e., FASB, GASB, SAS, 1937 Law, SEC, and ISACA).
- ▶ Conduct risk assessments and IT control audits.
- ▶ Review and understand job descriptions, policy manuals, organization charts, business plan, financial and accounting records.
- ▶ Stay current on the standards for the professional practice of internal auditing and adhere to the Code of Ethics of the Institute of Internal Auditors.
- ▶ Understand, use, and explain complex legal provisions in conducting audits.
- ▶ Conduct research using a variety of research techniques; collect, compile, analyze and interpret data.
- ▶ Exhibit exemplary interpersonal skills and exercise sound judgment and professionalism in business matters.
- ▶ Perform job functions independently, objectively, and within set time frames.
- ▶ Use of standard office equipment such as: computer, printer, scanner, fax machine, photocopier, and 10-key calculator.
- ▶ Use computer software to compose reports, spreadsheets, graphs, flowcharts, calculations and time reports, etc.
- ▶ Use of OCERS approved means of transportation to travel to and from work sites may be required for some assignments.

### ***Physical, Mental and Environmental Conditions***

The following is a description of the physical and mental abilities that are customarily required to perform the essential job functions of this position.

### ***Physical and Mental Requirements***

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- ▶ Speak and hear well enough to communicate in English clearly and understandably in person, over the telephone, and in small groups.
- ▶ Manual dexterity sufficient to use hands, arms and shoulders repetitively to operate a telephone, keyboard, write, and use a calculator.
- ▶ Mental stamina to interact professionally with members of the Board of Retirement, Participating Employers, peers, and members.
- ▶ Vision sufficient to read fine print and a computer monitor.
- ▶ Independent body mobility, agility, and stamina to stand, walk, stoop, bend, and twist, to access a standard office environment.
- ▶ Ability to sit for prolonged periods of time.
- ▶ Body strength sufficient to lift up to 15 pounds and carry files.

### ***Environmental Conditions***

- ▶ The primary work place is in an office environment, working with standard office equipment.
- ▶ Peripheral office equipment generates a quiet, moderate noise level.
- ▶ Operates in an environment that includes elected officials, non-elected officials, government agencies, community interest groups and the general public in the development and coordination of OCERS affairs.
- ▶ Out of area travel may be required to attend professional conferences and meetings.

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### **Acknowledgement**

By signing below, I acknowledge that I have reviewed and discussed the contents, requirements, and expectations included in this job description with my supervisor and a copy has been provided to me.

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Employee Signature

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Date

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Supervisor Signature

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Date

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Reviewer Signature

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Date



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