

MARICOPA COUNTY JOB DESCRIPTION

SENIOR AUDITOR

MARKET RANGE TITLE: Internal Auditor Senior

DEPARTMENT: Internal Audit

FLSA STATUS: Exempt

CLASSIFIED/UNCLASSIFIED STATUS: Unclassified

PURPOSE STATEMENT

The purpose of the Senior Auditor position is to provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

PRIMARY DUTIES

This job may include the following job duties and is not an all-inclusive list of all job duties that may be required. Employees will be required to perform other related duties as assigned.

Under direction of Audit Manager, the Senior Auditor conducts complex audits of the County's financial and accounting systems, departmental operations, programs, and contracts. The Senior Auditor manages a small to medium audit from beginning to end and supervises the Internal Auditors' daily activities on individual audit assignments.

1. Perform research and risk assessments to determine operational and financial areas to audit
2. Prepare preliminary surveys, risk assessments, and audit programs for performance, financial, and contract audits
3. Supervise daily activities of auditors, temporary auditors, and consultants, and assign work activities
4. Direct, counsel, and instruct assigned audit staff in professional standards and techniques
5. Perform audit fieldwork (conduct interviews, gather information and evidence, conduct tests, review financial statements and reports)
6. Determine compliance with federal and state laws, grant requirements, and County policies
7. Audit reported performance measure goals
8. Evaluate internal and management controls
9. Analyze the economy/efficiency of County department operations
10. Prepare audit work papers
11. Review audit work papers of Internal Auditors, interns, and temporary auditors
12. Attend and participate in audit opening and closing conferences
13. Prepare draft reports with findings and recommendations
14. Perform and oversee audit follow-up activities

15. Assist the Audit Manager in evaluating the performance of internal staff, interns, temporary auditors, and consultants
16. Perform sensitive special assignments, including evaluating improprieties and potential fraud activities
17. Assist internal and external Information Technology Auditors in performing information system audits
18. Interview job applicants as needed

REPORTING STRUCTURE

A. Supervision Received:

The Senior Auditor (Internal Auditor Senior) reports directly to the Audit Manager (Internal Audit Manager) and may also receive supervision from the County Auditor (Internal Audit Director).

B. Supervision Exercised:

Supervise auditors (Internal Auditor), temporary auditors, and external consultants.

QUALIFICATIONS *

- A. **Minimum education and/or experience:** Bachelor's Degree in accounting, finance, business administration, management, or a related field.
Three years of professional internal auditing experience.
Some supervisory experience.
Ability to manage a small to medium audit from beginning to end. Experience developing written audit reports. Experience in making formal presentations of audit findings and recommendations to clients and management.
- B. **Other combinations of education, experience, or training that may be considered in substitution for the minimum requirements:** N/A
- C. **Preferred education and/or experience:** Master's Degree in a related field may substitute for a portion of experience. Local government auditing experience.
- D. **Knowledge, Skills, and Abilities:** Knowledge of generally accepted accounting principles, generally accepted auditing standards, and generally accepted government auditing standards; demonstrated knowledge of County operations; demonstrated supervisory skills; ability to work effectively and efficiently with a minimum level of direction; strong verbal communications and audit report writing skills. High level of proficiency in PC hardware and commonly used software packages (e.g., Microsoft WORD, EXCEL, Outlook, PowerPoint, ACCESS).
- E. **Specialized training, certifications, or other special requirements:** CPA, CIA, CFE, or other appropriate professional certification. Master's Degree in a related field may substitute for certification.
- F. **Preferred special requirements:** Supervisory, leadership, and time-management training.
- G. **Special working conditions:** N/A

* Degrees/credits must be from an academically accredited college or university as recognized by the U.S. Department of Education (USDE) or the Council for Higher Education (CHEA)