



## CLASS SPECIFICATION

Class Code: 60000350  
Date Established: 11/1990  
Last Reviewed: 08/2022  
Last Revised: 08/2022  
Last Title Change:  
FLSA: exempt  
Probation: 12 months

### INTERNAL AUDITOR

#### **DEFINITION**

Under administrative direction, audits County operations by evaluating the effectiveness of risk management, control, and governance processes to improve operations and assist the organization in meeting objectives; and performs related work as required.

#### **EXPERIENCE AND TRAINING REQUIREMENTS**

A bachelor's degree from an accredited college or university in accounting, finance, or a closely related field, AND three years of full-time auditing experience; OR an equivalent combination of training and experience.

#### **LICENSE OR CERTIFICATE**

A valid driver's license is required at the time of appointment.

#### **SUPERVISION EXERCISED**

Exercises no supervision.

**EXAMPLES OF DUTIES** *(The following is used as a partial description and is not restrictive as to duties required.)*

Conduct special audits such as payroll, fraud, investment/income audits and computer audits to determine compliance with regulations.

Compile information and conduct reviews through the use of questionnaires, statistical sampling, and interviews to determine if departments/agencies are complying with established internal auditing control procedures.

Audit Department financial records including, but not limited to, appropriation of funds, fund accounting, source documentation, cash management and asset management to determine compliance with internal controls.

Schedule periodic reviews of internal audit plans and county programs to ensure proper implementation of Board directives regarding internal controls; recommend changes to policies and procedures in order to improve internal controls.

Prepare audit reports for submission to the County Manager and/or Board of County Commissioners, which document audit procedures and findings, to provide an accurate description of a department/division's financial operations.

Analyze potential impact of proposed legislative issues or bills on County government; consult with County departments and seek input from appropriate County staff; compile information and assist in developing fiscal notes supporting the County's position on issues.

Attend meetings and make oral presentations to the Board of County Commissioners and citizen groups regarding audits to explain audit reports, procedures used and answer questions.

Coordinate work, including preparation of work papers and audit schedules, with external auditors and county departments to ensure that the audit process is completed in a timely manner, which is not overly disruptive to the subject department.

## **JOB RELATED AND ESSENTIAL QUALIFICATIONS**

**Full Performance** *(These may be acquired on the job and are needed to perform the work assigned.)*

### **Knowledge of:**

Organizational structure of Washoe County as it relates to programs, activities, and operations of County departments.

Departmental/divisional policies, practices and procedures.

Laws, statutes, codes, regulations, standards, and County ordinances pertaining to audit assignments.

Policies and procedures of the Nevada Legislature.

Terms and acronyms commonly used in assigned function.

### **Ability to:**

Perform complex audits of County operations and programs.

Understand the organization and operation of the County and of outside agencies as necessary to assume assigned responsibilities.

**Entry Level** *(Applicants will be screened for possession of these through written, oral, performance or other evaluation methods.)*

### **Knowledge of:**

Generally accepted Government Audit Standards.

Generally accepted accounting principles.

Principles and practices of Governmental accounting.

Methods and techniques of financial data collection, analysis, and report preparation.

A variety of computer software and hardware used for accounting/auditing functions.

### **Ability to:**

Research, compile, tabulate, analyze, and interpret data and information.

Perform financial analysis and other analytical methods and techniques.

Read and interpret laws, statutes, codes, regulations, and standards, including administrative and departmental policies and procedures.

Write accurate, comprehensive, and concise audit reports.

Make effective visual and oral presentations.

Maintain confidential data and information.

Plan and organize work to meet schedules and timelines.

Communicate orally in a clear, concise manner.

Establish and maintain effective working relationships with those contacted in the course of work.

**SPECIAL REQUIREMENTS** (*Essential duties require the following physical skills and work environment.*)

Ability to work in standard office environment. Ability to travel to various County sites. Ability to lift and move objects weighing up to 25 lbs. Ability to use standard office equipment including computers, telephones, calculators, copiers, and fax machines.

*This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards.*