



CLASS SPECIFICATION

Class Code: 60000352
Date Established: 08/1999
Last Reviewed: 08/2022
Last Revised: 08/2022
Last Title Change:
08/2022
FLSA: exempt
Probation: 12 months

INTERNAL AUDIT MANAGER

DEFINITION

Under administrative direction of the Assistant County Manager, conducts independent and objective performance audits, financial audits, compliance audits, and special research projects for Washoe County in accordance with the directives of the Board of County Commissioners; and performs related work as required.

EXPERIENCE AND TRAINING REQUIREMENTS

A bachelor's degree from an accredited college or university in accounting or finance AND four years of full-time increasingly responsible experience in the auditing field with at least two years of experience planning, evaluating, and conducting in-depth comprehensive audits of a municipality or public sector client; or an equivalent combination of related education and experience.

LICENSE OR CERTIFICATE

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

SUPERVISION EXERCISED

Exercises direct supervision.

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

Plan, organize and direct the County's internal audit function, which includes performance, financial, compliance and special audits; plan multi-year audit schedules and determine high-level audit objectives.

Conduct a variety of audits including financial audits, internal control audits, management control audits and performance audits such as economy and efficiency audits and program audits.

Supervise assigned staff, which includes participating in staff selection; providing training in proper work methods and techniques; assigning and reviewing work; conducting performance evaluations; implementing discipline and conflict resolution procedures when necessary.

Plan, organize and initiate financial audits including internal/management controls and information management systems according to generally accepted government auditing standards to ascertain and develop recommendations to improve the control environment based on the extent of compliance with applicable laws, ordinances, policies and procedures, and work standards by applying the appropriate audit methodologies including interviewing, questionnaires and statistical sampling.

Plan, organize and initiate performance audits including economy, efficiency and program audits, to include information management systems, according to generally accepted government auditing standards to identify and develop recommendations to enhance efficient use of organizational resources and to improve the quality and effectiveness of service delivery by applying appropriate audit methodologies including interviewing, questionnaires, statistical sampling and comparative analysis such as best practices, benchmarking and other performance management initiatives.

Conduct special studies and projects as directed by County Commissioners and/or the County Manager.

Develop internal audit scopes, perform internal audit procedures and prepare internal audit reports recommending quality improvements in efficiency, effectiveness and financial controls; review findings and consult with division and department heads, the County Manager and the Board of County Commissioners.

Make presentations to the Board of County Commissioners, managers, employees and citizen groups regarding audits, audit reports, and answer questions.

Conduct follow-up reviews to determine the implementation of previous audit recommendations and corrective actions taken to improve efficiency.

Engage, coordinate and monitor the services of public accountants, qualified management consultants or other professional experts necessary to assist Internal Audit in the discharge of its duties and to ensure the audit process is completed in a timely manner with minimal disruption 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:

Functions, operations, policies and procedures of Washoe County departments.

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

Management information systems and software programs used in the assigned area.

Technical context and business practices of County functions.

Federal, state and local laws pertinent to department operations and County services.

Pertinent County policies, ordinances and regulations as required to carry out the duties of the position.

Ability to:

Operate information systems and software used by the Manager's Office.

Rapidly acquire specific knowledge of county and state laws, rules and regulations governing activities of the multiple departments of the County government.

Formulate and communicate suggestions for improvements to County business practices.

Facilitate implementation of suggested improvements with high-level management.

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.

Research and analysis processes and techniques.

Information technology systems; information system functions, capabilities, security considerations and principles of accountability.

Office practices and procedures related to internal auditing including associated software programs for personal computers (e.g., spreadsheet, database), techniques and methods of conducting performance audits.

Conflict resolution techniques.

Best practices and quality improvement processes.

Principles and practices of supervision.

Ability to:

Plan and conduct public sector audits in accordance with generally accepted government auditing standards.

Provide supervision, training, and work evaluation for assigned staff.

Conduct research to identify and develop recommendations to help make the County a best practices government by improving organizational efficiency, effectiveness, quality and control.

Apply principles of logical or synthesis functions; deal with multiple concrete and abstract variables; analyze major problems that require complex planning for interrelated activities that can span one or serial work units.

Evaluate information systems as applied to benchmarking best practices and adherence to generally accepted government auditing standards.

Exercise judgment, decisiveness and creativity in situations involving the direction, control and planning of an entire program or set of programs.

Read, interpret and apply laws, statutes, codes and regulations and standards.

Communicate effectively both orally and in writing.

Make effective presentations to the Board of County Commissioners and citizen groups.

Collect, manage, correlate and evaluate data, analyze information, project consequences of proposed actions and draw logical conclusions and make appropriate recommendations.

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

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

Ability to work in a standard office environment; ability to travel to various County sites; ability to operate standard office equipment including computers, telephones, calculators, copiers, and fax machines. Ability to work occasional evenings and weekends.

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