

SENIOR INTERNAL AUDITOR

DEFINITION

Under direction, provides lead direction and work review to assigned staff, serves as a consultant and/or performs the most complex auditing tasks related to fiscal operations of trial courts and judicial branch programs; performs related work as assigned.

CLASS CHARACTERISTICS

Senior Internal Auditor is the lead and/or specialized level in the Internal Auditor series. Incumbents may serve in a lead capacity and direct the work of assigned staff, and/or may serve as specialists who work independently and deal with the most complex and/or sensitive audit assignments. This class is distinguished from Supervising Internal Auditor in that the latter is responsible for supervising an auditing staff, with effective authority for their selection, retention, and training and development and with responsibility for day-to-day supervision, evaluation, motivation, and discipline of employees.

EXAMPLES OF DUTIES (*illustrative only*)

- Provides lead direction, training, and work review; organizes and assigns work, sets priorities, and follows up to ensure coordination and completion of work.
- Provides input into the selection, evaluation, discipline, and other personnel matters.
- Prepares complex audit programs including:
 - determining the type of audit required;
 - determining the appropriate audit methodology; and
 - identifying the steps to be followed in the audit.
- Conducts audit entrance and exit conferences with court executive staff.
- Prepares workpapers and conducts audits of manual and automated systems in accordance with the judicial branch audit programs and Generally Accepted Auditing Standards.
- Reports any unusual findings to management during the course of the audit including controversial or sensitive issues affecting the audit.
- Assists in updating judicial branch policies and procedures related to audits.
- Evaluates legislative and Generally Accepted Accounting Principles (GAAP) changes to determine the impact on the judicial branch.
- Recommends changes in procedures based on audit findings.
- Assists in investigations of possible inappropriate actions.
- Assists contracted or other State of California auditors as assigned.

- Writes audit reports.
- Conducts special studies, reviews, and analyses as assigned.

WORKING CONDITIONS

- May be required to work evening and weekend hours.
- Travel statewide extensively.

QUALIFICATIONS

Knowledge of:

- Basic supervisory principles and practices.
- Generally Accepted Accounting Principles (GAAP), Practices, and Procedures
- Generally Accepted Government Auditing Standards (Yellow Book or GAGAS)
- Automated financial system applications
- Principles and practices of financial auditing for manual and automated systems
- Generally Accepted Auditing Standards (GAAS) re: audits of financial statements of state and local governmental units.
- Principles and practices of budget administration.
- Principles of financial data collection and control.
- Practices of reviewing financial documents for accuracy and completeness.
- Principles and practices of procurement and contracting.
- The operation of personal computers and the use of specified computer applications, such as word processing and spreadsheets.
- Principles and techniques of preparing effective oral presentations.
- Principles and techniques of preparing a variety of effective written materials.
- Business arithmetic.

Ability to:

- Plan, direct, and review the work of others on a project or day-to-day basis.
- Use initiative and independent judgment within established procedural guidelines.
- Organize, prioritize, and coordinate multiple work activities and meet critical deadlines.
- Apply general accounting, budgeting, and auditing principles and procedures.
- Apply specialized auditing practices and procedures used in auditing governmental agencies.
- Apply principles, practices, and application of general, fund and governmental accounting to audit assignments.
- Conduct audits of accounts and records of governmental organizations, both manual and computerized.
- Apply principles and practices of budget administration.
- Apply principles of financial data collection and control.
- Apply principles and practices of procurement and contracting.
- Apply practices of reviewing financial documents for accuracy and completeness.

- Organize own work, set priorities, and meet critical deadlines.
- Operate personal computers and use specified computer applications, such as word processing and spreadsheets.
- Communicate effectively in English, orally and in writing.
- Use proper business mathematical calculations in determining audit conclusions.
- Establish and maintain effective working relationships with those contacted in the course of the work.
- Use tact and discretion in dealing with those contacted in the course of the work.

Licenses and Certificates:

None.

Education and Experience:

Equivalent to possession of a bachelor's degree, preferably with major course work in accounting and three years of professional auditing experience, including one year of lead experience for those positions identified as lead.

OR

One year as an Internal Auditor with the judicial branch.

Additional directly related experience may be substituted for education on a year-for-year basis. Possession of a directly related postgraduate degree may be substituted for one of the three years of required experience.