



Career Service Authority

Lead Internal Auditor

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GENERAL STATEMENT OF CLASS DUTIES

Performs full-performance level auditing work applying generally accepted accounting principles and auditing standards in conducting financial, compliance, and performance audits and other studies of City departments and contract providers and provides assistance to the supervisor with work prioritization, assignment, evaluation and quality control over professional audit staff.

DISTINGUISHING CHARACTERISTICS

This class is the third in the Internal Auditor class series. It is distinguished from the Senior Internal Auditor which performs full performance level auditing work. It is distinguished from the Internal Audit Supervisor which performs supervisory duties. It is distinguished from the Lead Tax Auditor which performs auditing work applying generally accepted accounting principles and auditing standards in conducting financial and tax compliance audits of entities engaged in business in Denver and provides assistance to the supervisor with work prioritization, assignment, evaluation and quality control over professional audit staff.

Guidelines, Difficulty and Decision Making Level:

Guidelines are generally but not always clearly applicable, requiring the employee to exercise judgment in selecting the most pertinent guideline, interpret precedents, adapt standard practices to differing situations and recommend alternative actions in situations without precedent.

Duties assigned are generally complex and may be of substantial intricacy. Work assignment is performed within an established framework under general instructions but requires simultaneous coordination of assigned functions or projects in various stages of completion.

Employee is responsible for determining time, place and sequence of actions to be taken. Unusual problems or proposed deviations from guidelines, practices or precedents may be discussed with the supervisor before being initiated.

Level of Supervision Received and Quality Review:

Under general supervision, the employee receives assignments and is expected to carry them through to completion with substantial independence. Work is reviewed for adherence to instructions, accuracy, completeness and conformance to standard practice or precedent. Recurring work clearly covered by guidelines may or may not be reviewed.

Interpersonal Communications and Purpose:

Contacts with the public or employees where explanatory or interpretive information is exchanged, defended, gathered and discretion and judgment are required within the parameters of the job function.

Level of Supervision Exercised:

Leads two or more professional auditors.

ESSENTIAL DUTIES

Develops or modifies work plans, methods and procedures; determines work priorities and develops work schedules to provide adequate staff coverage. Provides work instruction and assists employees with difficult and/or unusual assignments. Assigns and distributes work, reviews work for accuracy and completeness and returns assignments with recommendations for proper completion.

Resolves problems encountered during daily operations and determines appropriate solutions.

Contributes to the development of the performance enhancement plan, documents performance, provides performance feedback and furnishes information for the formal performance evaluation.

Responds orally to informal grievances and relays information to the supervisor.

Documents situations which may be cause for disciplinary action and provides this information to the supervisor.

Applies audit procedures and methodology and generally accepted auditing standards to review and evaluate financial and operational records for adequacy of internal controls, compliance with policy, Denver Revised Municipal Code (DRMC) rules and regulations, Denver City Charter, applicable statutes, and/or professional best practices.

Designs various auditing and accounting tests to determine the reliability, integrity and internal control of the financial and operational systems for compliance and performance purposes.

Examines accounting records such as general ledgers, asset/liability records, revenue/expense accounts, source documents and payroll journals to verify that transactions have been properly recorded and are in compliance with the DRMC and other applicable City rules and regulations.

Determines the extent of compliance with policy, procedure by investigation of accounting irregularities and errors.

Researches information about organization to be audited for performance to learn best practices and performance benchmarks that are applicable to that organization.

Evaluates organizational operations and/or program results for potential areas of improvement such as operational efficiency, decreased turnaround times, streamlining of processes, and improved customer service with the goal of providing maximum value for resources expended.

Acts as in-charge auditor and monitors the work of other professional auditors.

Prepares audit reports with recommendations for corrective action applying professional judgment and interpretation of applicable rules and standards.

Maintains work papers, schedules, and reports and provides documentation to support audit findings and recommendations.

Advises City personnel of appropriate application of Career Service Authority rules, Executive Orders, Peoplesoft Human Resource and Financial Systems, Fair Labor Standards Act, Family Medical Leave Act, collective bargaining contracts, Generally Accepted Accounting principles and fiscal accountability rules.

Performs other related duties as assigned or requested.

Any one position may not include all of the duties listed.
However, the allocation of positions will be determined by
the amount of time spent in performing the essential duties
listed above.

MINIMUM QUALIFICATIONS

Competencies, Knowledges & Skills:

Technical Competence – Through formal training, understands and appropriately applies standards, procedures, requirements, regulations and policies related to specialized expertise; maintains credibility with others on technical matters.

Integrity/Honesty – Contributes to maintaining the integrity of the organization; displays high standards of ethical conduct and understands the impact of violating these standards on an organization, self, and others; is trustworthy.

Reasoning – Identifies rules, principles, or relationships that explain facts, data, or other information; analyzes information and makes correct inferences or draws accurate conclusions.

Problem Solving – Identifies problems; determines accuracy and relevance of information; uses sound judgment to generate and evaluate alternatives, and to make recommendations.

Attention to Detail – Is thorough when performing work and conscientious about attending to detail.

Learning – Uses efficient learning techniques to acquire and apply new knowledge and skills; uses training, feedback, or other opportunities for self-learning and development

Flexibility – Is open to change and new information; adapts behavior or work methods in response to new information, changing conditions, or unexpected obstacles; effectively deals with ambiguity.

Writing – Recognizes or uses correct English grammar, punctuation, and spelling; communicates information in a succinct and organized manner; produces written information which may include technical material, that is appropriate for the intended audience.

Arithmetic – Performs computations such as addition, subtraction, multiplication, and division correctly using whole numbers, fractions, decimals, and percentages.

Oral Communication – Expresses information to individuals or groups effectively, taking into account the audience and nature of the information; makes clear and convincing oral presentations; listens to others, attends to nonverbal clues, and responds appropriately.

Self-Management – Sets well-defined and realistic personal goals; displays a high level of initiative, effort, and commitment towards completing assignments in a timely manner; works with minimal supervision; is motivated to achieve; demonstrates responsible behavior.

Decision Making – Makes sound, well-informed, and objective decisions; perceives the impact and implications of decisions; commits to action, even in uncertain situations, to accomplish organizational goals; causes change.

Planning and Evaluating – Organizes work, sets priorities, determines resource requirements; determines short or long-term goals and strategies to achieve them; coordinates with other organizations or parts of the organization; monitors progress, evaluates outcomes.

Teamwork – Encourages and facilitates cooperation, pride, trust, and group identity; fosters commitment and team spirit; works with others to achieve goals.

Mathematical Reasoning – Solves practical problems by choosing appropriately from a variety of mathematical and statistical techniques.

Technology Application – Uses machines, tools, or equipment effectively; uses computers and computer applications to analyze and communicate information in the appropriate format.

Information Management – Identifies a need for and knows where and how to gather information; organizes and maintains information or information management systems.

Reading – Understands and interprets written material, including technical material, rules, regulations, instructions, reports, charts, graphs, or tables; applies what is learned from written material to specific situations.

Knowledge of supervisory principles and practices sufficient to be able to perform a variety of leadwork functions.

Knowledge of supervisory principles and practices sufficient to be able to contribute to the development of an employee performance plan and document employee performance.

Knowledge of accounting principles and auditing standards sufficient to be able to determine compliance with internal accounting procedures.

Knowledge of state statutes, City Charter and ordinances, contract requirements and other City rules and regulations sufficient to be able to determine compliance.

Skill in applying accounting principles and auditing standards for determining liability for assessing appropriate taxes, and/or determining the reliability and integrity of a given accounting system by evaluating its internal controls.

Skill in interpreting and applying written guidelines, precedents and work practices to standardized work situations or specific cases.

Skill in exercising initiative, judgment, and decision making in solving problems and meeting organizational objectives.

Skill in independently adapting, interpreting and applying written guidelines, precedents and standardized work practices to a variety of unprecedented or problematic situations.

Skill in utilizing the principles and practices of effective and persuasive communications to elicit and/or present explanatory or interpretive information.

Skill in establishing and maintaining effective working relationships with other employees, organizations and the public.

Skill in applying existing guidelines or recommending new approaches to the development and modification of work plans, methods and procedures for the work unit or function.

Skill in prioritizing and scheduling work to allow for its efficient and effective completion.

Skill in reviewing work for accuracy and completeness.

Skill in maintaining and organizing files, documents and records.

Physical Demands:

Sitting: remaining in the normal seated position.

Lifting: raising or lowering an object up to 10 pounds from one level to another.

Reaching: extending the hand(s) and arm(s) in any direction.

Handling: seizing, holding grasping or otherwise working with hand(s).

Fingering: picking, pinching, or otherwise working with fingers.

Talking: expressing or exchanging ideas by means of spoken words.

Hearing: perceiving the nature of sounds by the ear.

Repetitive motions: making frequent movements with a part of the body.

Eye/hand/foot coordination: performing work through using two or more.

Vision Near Acuity: ability to see clearly at 20 inches or less

Accommodation: ability to adjust vision to bring objects into focus.

Working Environment:

Subject to many interruptions.

Pressure due to multiple calls, inquiries and various deadlines.

Some positions are subject to significant local travel.

Education Requirement:

Baccalaureate Degree in Accounting, Finance, Business Administration, Public Administration or directly related field. Some positions may require successful completion of a college-level course in auditing principles.

Experience Requirement:

Three years of professional auditing experience.

Education/Experience Equivalency:

Additional appropriate education may be substituted for one year of the minimum experience requirement.

Licensure and/or Certification:

Possession of a valid class 'R' Driver's License at the time of application.

CLASS DETAIL

FLSA CODE: Exempt

ESTABLISHED DATE: 03/18/2007

REVISED DATE:

REVISED BY: Steve Adkison

CLASS HISTORY Class was created as a result of an Auditor study which created a Tax Auditor series and an Internal Auditor series.