

ROWAN COUNTY HUMAN RESOURCES

JOB DESCRIPTION

Job Title: Senior Internal Auditor
Department: County Manager
Revised: May 2022

Class: Professional
FLSA: Exempt

This job description supersedes any prior description for the Senior Internal Auditor classification.

GENERAL DESCRIPTION

The Senior Internal Auditor will perform audits of the County's financial and information systems, assessing compliance with applicable standards and guidelines and sufficiency of internal controls. Responsible professional level auditing work involving responsibility for creation and verification of a variety of standardized accounting records and procedures including the budget and other financial processes. Judgment is exercised in applying existing rules, regulations, and accounting techniques to the auditing of financial transactions, procedures, and records. Work is performed under the supervision of the County Manager and is evaluated by observation and through periodic conferences.

ESSENTIAL JOB FUNCTIONS (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Meets with departmental staff and writes County procedures for all departments related to the budget, payroll data entry, accounts payable, and other financial processes.

Evaluates financial and other documents for accuracy and compliance with all applicable regulations.

Identifies the financial risk of the County and offers recommendations to reduce risk.

Identifies accounting, financial, and other County processes that can be improved.

Determines ways to cut costs and improve profitability.

Presents findings to County Manager and County Commissioners.

Audits a variety of standardized accounting records and procedures.

Documents all cash procedures in each department and creates more efficient and effective procedures.

Performs surprise audits of County departmental records to monitor procedures are being followed.

Randomly test accounts payable and payroll for signatures, paying at correct rate, etc.

Reviews monthly the revenue and expenditure reports for irregularities and follows up on all discrepancies.

Tests grants for compliance with all State and Federal requirements.

Assists departments with questions concerning the implementation or revision of procedures.

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OTHER JOB FUNCTIONS

Performs related duties as required.

Management reserves the right to add or amend duties at any time.

KNOWLEDGE, SKILLS, AND ABILITIES

Considerable knowledge of accounting and auditing principles and practices.

Considerable knowledge of laws and regulations pertaining to governmental programs audited.

Considerable knowledge of governmental accounting methods, procedures, and financial practices.

Ability to make journal entries, reversing entries, and correcting entries.

Ability to use judgment and discretion in interpreting and applying Federal, State, and Local fiscal regulations.

Ability to analyze and correct financial problems and bookkeeping errors.

Ability to understand and apply laws and regulations relating to maintenance of financial records and to analyze the validity of accounting records.

Ability to establish effective working relationships with the public and departmental program personnel.

Ability to communicate effectively both orally and in writing.

Ability to prepare interpretive or analytical accounting or financial statements and reports.

PHYSICAL REQUIREMENTS

Work in this class is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 35 lbs or less. Work may include extended periods of time viewing a computer video monitor and/or operating a keyboard. Work includes operation of a motor vehicle. Employee is not substantially exposed to adverse conditions or hazardous materials.

EXPOSURE CONTROL

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree from an accredited college or university in Accounting and one year of accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports; or a Bachelor's Degree from an accredited college or university in Business Administration or other field with twelve (12) semester hours in accounting and two years of accounting experience; or an equivalent combination of education and experience. One year of education or experience credit may be given for successful completion of the CPA exam. A valid driver's license is required.

**This job description does not create an employment contract,
implied or otherwise.**