



# Senior Internal Auditor

## Job Description

Department: Clerk/Auditor  
Position: Career Service  
Grade: 513  
Supervisory: No  
Reports to: Audit Manager

### Summary

Under general supervision of the Audit Manager, performs complex audits of the County's internal financial control systems to ensure a working system of checks and balances and makes recommendations for changes and improvements as needed and as required by the Governmental Accounting Standards Board (GASB) and state and federal audit standards. The Senior Internal Auditor performs work independently and requires advanced experience in internal auditing.

### Essential Functions

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

1. Examine accounts and financial records of county offices, departments, justice courts, and other entities for accuracy, completeness, and compliance with internal controls; present an accurate and fair representation of the County's financial status; conform to the uniform classification of accounts established by the State Auditor.
2. Audit and review County programs, operations, management systems, and agencies; review procedures, activities, and policies; determine if best practices are being applied in the areas of economy, efficiency, effectiveness, and compliance.
3. Conduct investigations into the performance of the County Auditor's statutory duties in order to ensure compliance with legal requirements, prevent waste, and safeguard assets.
4. Provide recommendations to the Audit Manager in areas related to risk, materiality, and internal controls; apply advance knowledge and experience in providing information.
5. Identify improper accounting or documentation; research concerns; make recommendations for policies or procedure improvements.
6. Create and review audit plans.
7. Draft audit reports.
8. Perform independent research and information studies.

### Knowledge, Skills, and Abilities

- Knowledge of generally accepted accounting principles and practices (GAAP) as outlined by the Governmental Accounting Standards Board (GASB)

### For Office Use Only

Job Code: 2012  
Job Title: Senior Internal Auditor  
FLSA: Exempt  
Effective Date: 1/31/2020  
Public Safety: No

Worker's Compensation: Clerical  
Background Level: I  
Safety Sensitive: No  
DOT: No  
ML: Individual Contributor

- Knowledge of the application of internal controls and good business practices for management in a variety of contexts
- Knowledge of the application of legal requirements for a variety of contexts
- Knowledge of general office procedures and methods
- Knowledge of communication principles, method, and techniques
- Knowledge of methods for creating, recording, presenting, and storing financial information
- Knowledge of internal auditing standards, procedures, techniques, and internal controls
- Knowledge of computer application systems related to finance, accounting, purchasing, etc.
- Knowledge of data extraction and analysis software tools
- Knowledge of national, state, and local government systems and their relationships
- Skilled in using computers, software, and audit tools related to job-specific duties
- Skilled in conducting investigations and interviews
- Skilled in applying and articulating professional standards and procedures
- Skilled in conducting a methodical examination including researching issues through resolution
- Skilled in solving a variety of complex mathematical, statistical and accounting problems and computations
- Ability to type accurately and at an acceptable rate, based on job duties
- Ability to plan, manage, and complete large and complex projects
- Ability to communicate effectively both verbally and in writing
- Ability to use logic to analyze or identify underlying principles, reasons, or facts associated with information or data to draw conclusions
- Ability to work independently, make professional decisions, and work well with other individuals
- Ability to exercise judgment and discretion in dealing with interpersonal relationships, public relations, and writing on behalf of the Clerk/Auditor
- Ability to assist Commissioners and Department Heads in developing and furthering County policy priorities in a political environment
- Ability to relate to individuals of diverse social, economic and ethnic backgrounds
- Ability to follow verbal and written procedures and instructions
- Ability to respond effectively and capably in stressful situations
- Ability to act ethically

### **Supervisory Responsibility**

This position has no direct supervisory responsibility but does serve as a coach and mentor for other positions in the department.

### **Work Environment**

This job operates in a professional office environment or other environmentally controlled room. This role routinely uses standard office equipment such as a laptop, desktop, smartphone, photocopiers, shredders, and filing cabinets. The noise level in the work environment is usually moderate. Work may

#### For Office Use Only

Job Code: 2012

Job Title: Senior Internal Auditor

FLSA: Exempt

Effective Date: 1/31/2020

Public Safety: No

Worker's Compensation: Clerical

Background Level: I

Safety Sensitive: No

DOT: No

ML: Individual Contributor

occasionally expose the incumbent to high-stress situations including contact with others in uncomfortable, confrontational, or emotionally charged circumstances. The incumbent may be required to drive Utah County owned vehicles in the course of conducting County business and must abide by the Utah County Vehicle Policy.

### **Physical Demands**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

While performing the duties of this job, the employee is required to use manual dexterity to handle, feel, and operate objects, tools and controls, and reach with hands and arms. The employee is regularly required to walk, sit, stand, stoop, talk, and hear. Specific vision abilities by this job include close vision, the ability to adjust focus, and the ability to distinguish between shades of color and patterns. The employee typically works at a desk and regularly works for sustained periods of time maintaining concentration and attention to detail. The employee is required to type, file and lift or move supplies up to twenty (20) pounds. The employee occasionally drives a motor vehicle.

### **Position Type / Expected Hours of Work**

Incumbent must work eighty (80) hours each pay period to maintain full-time status. There may be availability to work out a flex schedule ahead of time that works for both the County and the employee. Occasional evening and weekend work may be required as job duties demand.

### **Travel**

Travel is primarily local during the business day, although some out-of-area and overnight travel may be expected, up to five (5) percent.

### **Required Education and Experience**

1. Bachelor's degree from an accredited college or university in Accounting, Business Administration, Economics, Finance, or other closely related field.
2. Four (4) years of professional work experience in auditing, accounting, and/or management review and assessment of which two (2) years are in auditing.
3. Equivalent combinations of education and experience may also be considered.

### **Preferred Education and Experience**

1. Preference may be given to applicants with one of the following certifications: Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified Management Accountant.
2. Preference may be given to applicants who have a documented typing speed at or above the rate of forty (40) WPM net.

#### **For Office Use Only**

Job Code: 2012

Job Title: Senior Internal Auditor

FLSA: Exempt

Effective Date: 1/31/2020

Public Safety: No

Worker's Compensation: Clerical

Background Level: I

Safety Sensitive: No

DOT: No

ML: Individual Contributor

**Additional Eligibility Qualifications**

1. Incumbents are required to complete Certified Internal Auditor certification within twelve (12) months of hire.
2. Incumbents are required to maintain certifications through continuing education courses for all certifications held during County employment.
3. Applicants must possess a valid driver’s license and obtain a valid State of Utah driver’s license within sixty (60) days of employment.
4. Selected applicants will be required to submit to a pre-employment drug screen and background check.

**AAP/EEO Statement**

It is the policy of Utah County Government to assure equal employment opportunity to its employees and applicants for employment without regard to race, color, religion, national origin, disability, age, sex, sexual orientation, genetic status or gender identity.

**Other Duties**

Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties, or responsibilities that are required of the employee of this job. Duties, responsibilities, and activities may change at any time.

Utah County Government is a drug-free workplace.

**Below is to be completed after an offer has been extended and accepted.**

Signatures

This job description has been approved by all levels of management:

Manager \_\_\_\_\_

Department Head \_\_\_\_\_

Director – Human Resources \_\_\_\_\_

Employee signature below constitutes employee’s understanding of the requirements, essential functions and duties of the position

Employee \_\_\_\_\_ Date \_\_\_\_\_

For Office Use Only

Job Code: 2012  
 Job Title: Senior Internal Auditor  
 FLSA: Exempt  
 Effective Date: 1/31/2020  
 Public Safety: No

Worker’s Compensation: Clerical  
 Background Level: I  
 Safety Sensitive: No  
 DOT: No  
 ML: Individual Contributor