



INTERNAL AUDITOR 2

Department: Finance
Job Class #: 155300
Pay Range: Professional 09

FLSA: Non-Exempt
Represented: No

Classification descriptions are intended to present a descriptive list of the range of duties performed by employees in this class and are not intended to reflect all duties performed within the job.

GENERAL FUNCTION

This is professional auditing and review work for Pierce County Finance Department. An employee in this classification is responsible for design, scheduling, and performance of audits, reviews and investigations of the operations of Pierce County government and its subcontractors. The audit and review work involve with assessing the adequacy of internal controls over revenues, expenditures, assets, and liabilities; evaluating the degree of compliance with controls; evaluating compliance with applicable laws and regulations; and performing evaluations of operational efficiency or effectiveness. Work includes directing and supervising of the work of the Internal Auditor 1 classifications or others assigned to the Internal Audit Unit. Performance is reviewed by an administrative superior.

ESSENTIAL JOB FUNCTINS

- Designs an audit plan prior to actually performing the audit; arranges for a pre-audit conference with the responsible officer.
- Accounts for Cash on Hand (Cash Count) as initial audit function.
- Reconciles all receipts issued against Treasurer's deposits and/or bank deposits; reconciles bank statements utilizing cancelled checks and deposit receipts; accounts for all County checks used and reconciles with signature control register.
- Traces all receipt entries and revenue distribution to department fee books.
- Assists department and agencies in designing fiscal control mechanisms for new or revised programs.
- Verifies expenditures from payroll, vouchers and computer printouts, if applicable, and determines compliance to laws and regulations together with applicable fees or rates.
- Presents findings developed during the audit including exceptions and recommendations. Prepares written financial reports on audit findings. Arranges for a post-audit conference regarding the audit report. Distributes audit report to concerned officials.
- May act as lead worker in the performance of internal auditing functions.
- Conducts special investigations and prepares regular and special reports.

OTHER JOB FUNCTIONS

- Performs other related work as required.

KNOWLEDGE, SKILLS AND ABILITIES

- Thorough knowledge of accounting and auditing theory and procedures, with ability to apply such knowledge choosing appropriate tests and procedures in performance of audit functions.
- Considerable knowledge of governmental organization including laws and regulations for the existence and operation of program, function or activity being audited.
- Ability to prepare written report of audit financing, recognizing any unusual difficulties or circumstances faced by the operating officers concerned.

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- Ability to understand and follow up on moderately complex oral and written instructions.
- Ability to communicate effectively and to establish and maintain effective working relationships with other employees and the public.
- Considerable knowledge of applicable laws, regulations, procedures, and processes governing the receipt, expenditure, and accountability of governmental monies.
- Ability to detect accounting irregularities.
- Skill in the operation of microcomputers is desirable, including ability to develop spreadsheets and reports (on WordPerfect).

RECRUITING REQUIREMENTS:

Graduation from a four-year college or university with major coursework in accounting, business administration or related field and two or more years of auditing experience in the private and/or public sector. Additional education or experience may substitute equally for the general recruiting requirements.