ASHEVILLE, NORTH CAROLINA

Classification Specification

Internal Auditor
Job Code: 1085
FLSA: Exempt

Purpose of Classification:

The purpose of this classification is to perform complex and visible internal financial, performance, and compliance reviews of City departments, functions, and activities.

Distinguishing Characteristics:

This is a single level classification.

Essential Functions:

The following duties are normal for this position. The omission of specific statements of the duties does not exclude them from the classification if the work is similar, related, or a logical assignment for this classification. Other duties may be required and assigned.

Conducts complex and visible internal financial, performance and compliance audits: determines City functions to audit; researches best practices and compliance requirements; conducts risk assessment; develops objectives and scope for audit; performs walkthroughs of process(es); documents internal controls; designs and conducts audit procedures to test processes; analyzes processes and procedures; evaluates the effectiveness of the City's various fiscal and operational systems of internal control and compliance with applicable laws, policies, regulations and procedures; documents findings; makes recommendations for improvements; prepares and presents audit reports.

Receives and investigates reports of ethics violations: receives confidential and sensitive reports submitted through anonymous ethics hotline; determines severity of report; conducts investigations to verify information submitted in reports; interview employees; analyzes relevant data; accesses and reviews related emails; and prepares and submits report of findings to City Manager's Office and impacted supervisors.

Provides advice, guidance, and direction to City departments regarding internal controls as requested: conducts research; and makes recommendations for changes and additions to internal controls and related policies and procedures.

Manages financial audit by outside auditors: participates in Request for Proposal; evaluates proposals; determines award of annual financial audit contract; updates annual contract specifications as needed; coordinates communication and submission of documents; and schedules final presentations to audit committee, finance committee, and City Council.

Serves as staff liaison to Audit Committee: schedules and attends meetings; prepares and distributes agenda; compiles reports; updates committee webpage; coordinates and schedules City staff to attend meetings as needed; and provides information and progress reports regarding internal audit activities.

Develops and implements budget for area of assignment: makes recommendations and forecasts regarding expenditures; monitors expenditures to ensure compliance with approved budget; reviews and approves invoices and contracts; and maintains related financial records and documentation.

Maintains a current, comprehensive knowledge and awareness of applicable laws, regulations, principles, trends, and practices relating to governmental accounting and auditing: reads professional literature; maintains professional affiliations; and attends meetings, workshops, conferences, and training sessions as required.

Communicates with supervisor, other City employees, third party service contractors, the public, committee members, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.

Processes a variety of documentation associated with department/division operations, within designated timeframes and per established procedures: receives, reviews, prepares, completes, processes, forwards or retains as appropriate various forms, reports, correspondence, billing invoices, annual financial audit report, policies and procedures, data reports, ethics complaints, workpapers, audit reports, audit work plans, risk assessments, and other documentation; compiles data for further processing or for use in preparation of department reports; and maintains computerized and/or hardcopy records.

Operates a personal computer to enter, retrieve, review, or modify data, utilizing word processing, spreadsheet, database, presentation, Internet, e-mail, or other software; and operates general office or other equipment as necessary to complete essential functions.

Additional Functions:

Performs other related duties as required.

Minimum Qualifications:

Bachelor's Degree in Accounting or a related field required; supplemented by five years of progressively responsible experience in accounting or auditing in a government setting; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job.

Specific License or Certification Required: Must possess and maintain the following certifications or licensures: Certified Public Accountant and/or Certified Internal Auditor.

Specific Knowledge, Skills, or Abilities: Must be able to demonstrate proficiency in performance of the essential functions and learn, comprehend, and apply all City or departmental policies, practices, and procedures necessary

to function effectively in the position.

Performance Aptitudes:

Data Utilization: Requires the ability to coordinate, manage, and/or correlate data. Includes exercising judgment in determining time, place and/or sequence of operations, referencing data analyses to determine necessity for revision of organizational components, and in the formulation of operational strategy.

Human Interaction: Requires the ability to work with others to coordinate the more complex programs and more complex problems associated with the responsibilities of the job. Often represents the department and/or organization when dealing with others.

Equipment, Machinery, Tools, and Materials Utilization: Requires the ability to operate, maneuver and/or control the actions of equipment, machinery, tools, and/or materials used in performing essential functions.

Verbal Aptitude: Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

Mathematical Aptitude: Requires the ability to perform addition, subtraction, multiplication, and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations involving basic algebraic principles and formulas, and basic geometric principles and calculations.

Functional Reasoning: Requires the ability to apply principles of influence systems, such as motivation, incentive, and leadership, and to exercise independent judgment to apply facts and principles for developing approaches and techniques to resolve problems.

Situational Reasoning: Requires the ability to exercise judgment, decisiveness and creativity in situations involving the evaluation of information against sensory, judgmental, or subjective criteria, as opposed to that which is clearly measurable or verifiable.

ADA Compliance:

Physical Ability: Tasks require the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or workstation.

Sensory Requirements: Some tasks require the ability to perceive and discriminate sounds and visual cues or signals. Some tasks require the ability to communicate orally.

Environmental Factors: Essential functions are regularly performed without exposure to adverse environmental conditions.

The City of Asheville is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.