WASHINGTON STATE DEPARTMENT OF PERSONNEL

14700

Specification for Class of

INTERNAL AUDITOR

Abolished Initially Effective January 13, 2006
Abolished Final Effective February 10, 2006

Definition: Plans, coordinates and conducts financial and compliance internal audits, and evaluates and makes recommendations regarding the effectiveness, efficiency and adequacy of controls, identifies opportunities for the agency's quality control effort and conducts research and analysis in response to special requests from management.

Typical Work

Develops plans and guidelines for a continued audit program;

Evaluates existing computer systems to determine the effectiveness of internal controls, adequacy of audit trails, reliability of data and degree of conformity with agency policies;

Evaluates and assists in the design and modification of complex computerized systems or applications to ensure that adequate controls and edits are present to prevent and detect irregularities;

Ensures agency's assets are safeguarded and its computer operations are functioning efficiently;

Provides results of audit and recommendations for corrective actions;

Designs and utilizes EDP test programs for analyses;

Designs and programs audit software packages for specific use in audit/retrieval and control process;

Audits and reviews data processing systems to ensure the integrity of managerial controls in programming functions;

Reviews and evaluates adequacy of system documentation and system backup and disaster recovery procedures;

Prepares audit reports and work papers to assure that there is adequate documentation to support the audit findings;

Reviews, measures, and evaluates the effectiveness of managerial control of policies, plans, procedures, and records;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: principles, standards and procedures of professional auditing of fully-automated systems, methods of effective internal control, theory and practice of policies and procedures affecting audits, electronic computer application and operation programming procedures, techniques and codes, computer system analysis, data processing principles and methods, and system control language.

Ability to: analyze and interpret data from a variety of accounting systems, and exercise professional judgment in evaluation thereof, communicate effectively verbally and in writing.

Minimum Qualifications

A Bachelor's degree in accounting, or a Bachelor's degree in business administration, computer science, economics or closely allied field, which includes 30 quarter or 20 semester hours in college-level accounting and two years of professional accounting or auditing, or computer systems analysis experience, one year of which must have been in the auditing of governmental entities.

A Master's degree in business administration, computer science, economics or closely allied field, or certification as a Public Accountant (CPA), Internal Auditor (CIA), or Information Systems Auditor (CISA) will substitute for one year of the professional accounting or auditing experience.

New class: 10-12-90
Revised definition, minimum qualifications and title change (formerly Auditor, EDP - Revenue): 1-9-98
Revised title: 5-9-01