

## INTERNAL AUDITOR I

This is journey level professional auditing work. It involves responsibility for verification of a variety of standardized accounting records and procedures and for limited systems audits.

### I. DIFFICULTY OF WORK:

Complexity of Assigned Work - Assignments are routine to complex in nature, the complexity of the audit associated with the complexity of the accounting functions being audited. Work is varied in scope but generally limited to accounts which are funded by Federal and State sources. Systems audits are generally limited to recommendations for changes in procedure and policy and do not involve recommendations for major changes.

Nature of Guidelines - Work follows well-established audit procedures, rules and regulations as specified by Federal and State Auditors, and internally developed audit guidelines. Judgment is often required in applying numerous accounting regulations to problem situations and in correction and reversal of errors.

### II. RESPONSIBILITY:

Impact of Work - The audit may result in financial adjustments to the accounts audited and in some cases significant changes in accounting procedures or records.

Work Controls and Supervision Received - Assignments follow established audit formats but variation from set patterns and special problems are discussed with a higher level auditor or accountant. Audits of exceptional complexity usually involve close supervision.

Responsibility for Others - Usually the work involves no supervisory responsibility.

### III. PERSONAL RELATIONSHIPS:

Contacts are primarily with the accounting staffs being audited and with directors of accounting systems in exit interviews. Personal contacts involve establishing a cooperative relationship in communicating required records which the audited agency must supply and in communicating changes which must be made as a result of audit exceptions.

### IV. RECRUITMENT STANDARDS:

Knowledges, Skills, and Abilities - Ability to make routine journal entries, reversing entries and correcting entries; ability to analyze and correct balance sheets and expenditure reports and to verify posted transactions; ability to understand and apply laws and regulations relating to maintenance of financial records; to reconstruct condition of accounts from unorganized or incomplete data; ability to analyze validity of accounting record. Ability to deal effectively with people upon short acquaintance; and to express oneself clearly and concisely in oral and written form. Considerable knowledge of accounting, bookkeeping, and auditing principles and practices; and of laws and regulations pertaining to governmental programs audited.

Minimum Education and Experience - Graduation from a four-year college or university and certification or licensure as a certified public accountant, certified internal auditor, certified fraud examiner, certified information systems auditor, professional engineer, or attorney; or graduation from a four-year college or university and a minimum of five years experience in internal or external auditing, management consulting, program evaluation, management analysis, economic analysis, industrial engineering, or operations research.

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Administering the Class - For the purposes of qualification and the setting of entry salaries, one year of education/experience credit may be given for successful completion of the CPA examination; i.e., a total of three (3) years for a certificate holder to recognize the completion of the examination and the required two years of experience. However, the years of experience required for the certificate can only be credited once.

All degrees must be received from appropriately accredited institutions.

Special Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA. Examples of work are primarily essential functions of the majority of positions, but may not be applicable to all positions.