

# Market Range Detail - Internal Auditor Senior

## Effective Date

January 20, 2014

## Market Range Title Description

Positions in this market range title are responsible for performing countywide complex audits of the County's financial and accounting systems, departmental operations, programs and contracts. The Internal Auditor – Senior leads a small to medium audit from beginning to end and directs the daily activities of Internal Auditors assigned to audit assignments. Work requires a considerable degree of independent judgment and discretion in leading audits and providing recommendations to management. Work is performed under the direction of an Internal Audit Supervisor and the Internal Audit Manager.

Primary duties typically include: assisting the supervisor in performing research and risk assessments to determine operational and financial areas to audit; preparing preliminary surveys, risk assessments and audit programs for performance, financial and contract audits; directing and assigning the daily activities of auditors, temporary auditors and consultants; directing, counseling and instructing assigned audit staff in professional standards and techniques; performing audit field work including conducting interviews, gathering information and evidence, conducting tests, and reviewing financial statements and reports; determining compliance with federal and state laws, grant requirements and County policies; auditing reported performance measure goals; evaluating internal and management controls; analyzing the efficiency of County department operations; preparing audit work papers; reviewing audit work papers of auditors, interns and temporary auditors assigned to the audit; attending and participating in audit opening and closing conferences; preparing draft reports with findings and recommendations; performing and overseeing audit follow-up activities; providing input to the Audit Supervisor regarding staff performance on assigned audits; performing sensitive special assignments including evaluating improprieties and potential fraud activities; assisting internal and external information technology auditors in performing information system audits.

Positions in this market range title are differentiated from positions in the Internal Auditor market range title by performing audits of greater complexity that require a broader knowledge base and higher level of problem solving and decision making skills and acting as project team lead auditor. Positions are further differentiated from positions in the Internal Audit Supervisor market range title in that the latter has full supervisory for a staff of Internal Auditors and Internal Auditor – Senior positions.

## Market Range

Minimum Hourly Rate	Midpoint / Hiring Maximum	Maximum Hourly Rate
\$28.48	\$34.55	\$40.62

## Likely Minimum Qualifications

- Bachelor's degree in Accounting, Finance, Business Administration, Management or related field.
- Three years of professional audit experience.
- One of the following certifications: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE).
- A master's degree in a related field may substitute for certification.
- Other combinations of education and experience may be considered in substitution for the minimum qualifications

## Working Titles

- Senior Auditor
- Senior Data Analyst/Auditor

### Glossary:

**Market Range Title:** Broad grouping of related positions with like job responsibilities and qualifications. Market Range Titles typically include positions ranging from entry level to senior/lead level unless indicated otherwise.

**Effective date:** The date the salary range was implemented for use.

**Market Range Title Description:** Broad description of sample job duties and responsibilities of positions included in the Market Range Title. Each position included in a Market Range Title also has a job description that is specific to the department. Departments are responsible for writing and maintaining job descriptions for positions in their department. Employee Compensation is responsible for writing and maintaining Market Range Title Descriptions.

**Likely Minimum Qualifications:** Typical minimum qualifications for positions assigned to the Market Range Title. Because a broad group of jobs in different departments are included in a Market Range Title, minimum and preferred qualifications may vary slightly depending on the area of assignment.

**Market Range:** The minimum, midpoint, and maximum salary points for all positions included in the Market Range Title.

**Hiring Range:** The hiring range for all positions is ordinarily the minimum of the market range to the midpoint. The use of a different hiring range must be approved by Employee Compensation. Departments should use a hiring range that is within their funding capabilities and are required to comply with the County's Funded Position Policy ensuring that applicants are extended a rate that is supported by the department's budget.

**Working Title:** The specific title used by a department to identify a position within their organizational structure. Use of working titles is flexible and aimed to assist departments in identifying the unique functions and responsibilities of each position and is representative of the assigned Market Range Title. Ordinarily, supervisory and/or managerial titles should not be used for positions not assigned to a supervisory and/or manager Market Range Title.