

Job Class Title: Internal Auditor**BASIC FUNCTION:**

To assist with the completion of internal audits within scope, schedule, and quality commitments that will address county wide internal control issues, risk mitigation, and issue resolution; to recommend control improvement opportunities and collaborate with leadership to ensure mitigating actions are properly implemented; to evaluate internal controls to ensure effective operations; and to perform related duties as assigned.

EXAMPLES OF WORK PERFORMED:

1. Assist with financial, operational, compliance, and other special audits in accordance with departmental policies, procedures, and stated professional standards.
2. Participate in walkthrough meetings with county employees to understand and thoroughly document county processes, internal controls, and potential process gaps. Document audit findings including overall condition, cause and effect.
3. Complete and document testing results of financial, operational, technology and compliance controls depending on the area of audit.
4. Identify and analyze internal control issues, risks and escalate concerns and offer solutions to audit leadership.
5. Participate in risk assessment activities to create the annual audit plan.
6. Support programs and other special reviews by reviewing documentation and testing processes at the request of the County Board, County Manager, Chief Financial Officer, or Chief Compliance & Ethics Officer.
7. Coordinate and maintain a central audit system for all county departments.

(The work assigned to a position in this classification may not include all possible tasks in this description and does not limit the assignment of any additional tasks in this classification. Regular attendance according to the position's management approved work schedule is required.)

ESSENTIAL FUNCTIONS: 1, 2, 3, 4, 5, 6, 7.

SUPERVISOR/MANAGERIAL RESPONSIBILITY: None.

INTERNAL/EXTERNAL RELATIONSHIPS: Daily meetings with the Deputy Director of Internal Audit; to provide information, give advice, answer questions, and confer on making decisions affecting the internal audit affairs of the county. Daily contact with service team and department management staff to advise and discuss procedures/adjustments, audit processes. Weekly contact with the County Manager's Office, Deputy County Managers, the County Attorney's Office, and department directors or assistant directors to discuss and advise on audit policy and procedure, or results of completed audits, and the status of corrective actions. In coordination with the Deputy Director of Internal Audit, monthly contact with Audit Committee and/or County Commissioners, commissioner assistants, other government agencies, citizen advisory groups, the public and the media to answer internal audit questions. Annual contact with auditors from the Office of the State Auditor and from other state and federal agencies.

IMPACT ON SERVICES/OPERATIONS: Duties impact the overall development and administration of Ramsey County audit services. Proper performance plays an important role in optimizing County processes and operations, leading to transparency and enhanced credibility, and creates confidence with residents and stakeholders. The Chief Financial Officer, County Manager and County Board rely on reliable audits for decisions. Failure to provide accurate county financial statements and reports as required by the Office of the State Auditor, major bond rating agencies, and other outside organizations may result in negative audit findings, downgrades to the county's bond ratings, and de-certification of GFOA reporting certificates and awards. Failure to identify and recommend changes can disrupt services, increase costs, and erode the

financial condition of the county. Failure to perform audit duties properly may result in civil liability due to inadequate oversight of federal or state audit requirements. Improper performance could lead to misuse or misallocation of public resources, loss of public trust and support for the county's financial and audit management practices.

WORK ENVIRONMENT: Work is performed in a standard office environment.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED:

- Knowledge of governmental accounting, auditing, budgeting, payroll, IT governance, security framework, regulatory requirements and best practices depending on area of audit.
- Knowledge of Internal Audit Standards, professional practices, public sector audit methods, accounting standards and techniques, and risk management strategies.
- Knowledge of the Institute of Internal Auditors (IIA) competency framework for professional performance.
- Knowledge of internal control and risk management frameworks.
- Knowledge in enterprise-wide accounting systems, and software applications.
- Skill in effective written and verbal communication, including advising departments.
- Ability to develop creative alternative strategies and solutions to audit problems.
- Ability to write policies, procedures, memorandums, reports, Requests for Board Action, and presentations.
- Ability to develop and maintain effective working relationships.

MINIMUM QUALIFICATIONS:

Education: Bachelor's Degree in Accounting, Business Administration, Economics, Finance, Public Policy, Public Administration, computer science depending on assignment.

Experience: Minimum of one year of professional experience in government budget administration, financial administration, accounting administration, internal or public sector audit, and IT audit, depending on assignment.

Substitution: Equivalent combination of education and related experience.

Certifications/Licensure: None.