

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

Conduct internal audits within scope, schedule, and quality commitments to address county wide internal control issues, create risk mitigation plans; recommend control improvement opportunities in collaboration 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. Plan, direct, and coordinate complex risk-based financial, operational, compliance, and other special audits of the county's processes and operations aligned with the Institute of Internal Auditors (IIA) professional standards; and properly scope audits to ensure high-level risks are adequately included in the audit program.
2. Create formal audit reports and present those reports to senior management concerning relevant issues and recommendations that improve the effectiveness of operations and help mitigate risk in a concise and effective manner.
3. Lead walkthrough meetings with county employees to obtain an understanding of county processes, internal controls, and potential process gaps.
4. Maintain appropriate project documentation, review audit workpapers, and provide meaningful feedback to audit staff.
5. Prepare and present status meeting materials to ensure county leadership is aware of audit status updates and potential findings.
6. Collaborate with the Deputy Director of Internal Audit to design and implement practices, processes, and tools that further the departments vision and objectives; participate in risk assessment activities; and support programs and special reviews.
7. Create and maintain a central audit system for all county departments that supports departments through external audit and compliance reviews and monitors the implementation of corrective actions.

(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, and advising departments.
- Ability to train, motivate, and coach professional and support staff.
- Ability to develop alternative strategies and solutions to identified 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.

Experience: Three years of professional experience in government budget administration, financial administration, accounting administration, internal or public sector audit.

Substitution: Equivalent combination of education and related experience.

Certifications/Licensure: Certified Internal Auditor or must complete within the 12-month probation period.