

SUPERVISING INTERNAL AUDITOR

DEFINITION

Under direction, provides day-to-day supervision of assigned staff and activities, and performs the most complex, specialized work associated with overseeing fiscal operations of trial courts and judicial branch programs; performs related work as assigned.

CLASS CHARACTERISTICS

This is the supervisory-level class in the Internal Auditor series. Incumbents are responsible for supervising an internal auditing staff, with effective authority for their selection, retention, and training and development and with responsibility for day-to-day supervision, evaluation, motivation, and discipline of employees. In addition, incumbents design, plan, and implement complex auditing projects under minimal direction. This class is distinguished from Manager in that the latter manages personnel and programs within organizational and policy confines, and with responsibility for ensuring accomplishment of organizational goals and objectives.

EXAMPLES OF DUTIES (*illustrative only*)

- Plans, organizes, assigns, supervises, reviews, and evaluates the work of assigned staff.
- Recommends selection of staff; trains staff and provides for their professional development; administers discipline as required.
- Identifies and proposes training and development workshops for staff.
- Directs the design, planning, and implementation of complex, organization-wide audits with minimal direction.
- Reviews and approves staff work related to internal audit assignments.
- Advises staff on the application of judicial policy, the law, and auditing procedures and techniques.
- Develops and recommends judicial policy additions and changes based on audit findings.
- Oversees audit entrance and exit conferences with court executive staff.
- Prepares and reviews reports and presentations regarding audit findings.
- Communicates with the court personnel, Judicial Council, and staff of the executive and legislative branch on audit matters.
- Assists contracted or other State of California auditors as assigned.
- Directs or assists in the investigations of possible inappropriate actions.
- Develops, reviews, approves, and monitors program budgets.

WORKING CONDITIONS

- May be required to work evening and weekend hours.
- Travel statewide extensively.

QUALIFICATIONS

Knowledge of:

- Principles and practices of employee supervision, including selection, work planning, performance review and evaluation, and employee training and discipline.
- Principles and techniques of audit planning, development, and implementation.
- Generally Accepted Accounting Principles (GAAP), Practices, and Procedures.
- Generally Accepted Government Auditing Standards (Yellow Book or GAGAS).
- Automated financial system applications.
- Principles and practices of financial auditing for manual and automated systems.
- Generally Accepted Auditing Standards (GAAS) re: audits of financial statements of state and local governmental units.
- Principles and practices of budget administration.
- Principles of financial data collection and control.
- Practices of reviewing financial documents for accuracy and completeness.
- Principles and practices of procurement and contracting.
- The operation of personal computers and the use of specified computer applications, such as word processing and spreadsheets.
- Principles and techniques of preparing effective oral presentations.
- Principles and techniques of preparing a variety of effective written materials.
- Business arithmetic.

Ability to:

- Plan, organize, supervise, review, and evaluate the work of others.
- Use initiative and judgment within general policy guidelines.
- Organize, prioritize, and coordinate multiple work activities and meet critical deadlines.
- Develop and implement goals, objectives, policies, procedures, and work standards.
- Develop effective work teams and motivate individuals to meet goals and objectives and provide customer services in the most effective and efficient manner.
- Supervise and direct work associated with complex audit assignments and projects.
- Operate personal computers and use specified computer applications, such as word processing and spreadsheets.
- Communicate effectively in English, orally and in writing.
- Establish and maintain effective working relationships, as well as use tact and discretion, with those contacted in the course of the work.

Licenses and Certificates:

None.

Education and Experience:

Equivalent to possession of a bachelor's degree, preferably with major course work in accounting and four years of professional auditing experience, including a minimum of one year of supervisory experience.

OR

One year as a Senior Internal Auditor or two years as an Internal Auditor with the judicial branch.

Additional directly related experience may be substituted for education on a year-for-year basis. Possession of a directly related postgraduate degree may be substituted for one of the four years of required experience.