

## INTERNAL AUDITOR I/II

### DEFINITION

Under direction, performs the full range of auditing tasks related to overseeing fiscal operations of trial courts and judicial branch programs; performs related work as assigned.

### CLASS CHARACTERISTICS

The *Internal Auditor* class is responsible for performing the following types of internal audits within all components of the Judicial Branch:

- **Financial Audits** – Financial audits are primarily concerned with providing reasonable assurance about whether financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles (GAAP), or with a comprehensive basis of accounting other than GAAP.
- **Performance Audits** – Performance audits are conducted to establish whether a government organization, program or activity are meeting stated goals and objectives, and to determine if management is performing their duties in the most economic and efficient manner possible. Performance of an organization, program or activity are measured against objective criteria (e.g., statute, rule of court, policies and procedures) and industry practices
- **Operational Audits** – Operational audits are a systematic review and evaluation of an organizational unit (or the entire organization) for the purpose of determining its effectiveness and efficiency. It includes a review of management action and oversight.
- **Consultative Engagement or Reviews** – Consultative engagement and reviews generally involve request by management that directly support an entity's operation or strategic direction. It can also provide the information, data or perspective needed by management to take corrective action.

*Internal Auditor I* is the entry-level class in the Internal Auditor series. Incumbents will be responsible for completing audit programs of progressively increasing levels of difficulty and complexity and using their professional skill, judgment, and discretion to modify audit programs and testing samples. As experience is gained, there will be greater independence of action within established guidelines and greater latitude in the interaction with employees at the supervisory and management levels inclusive of the fiscal officers and court executive officers. At smaller courts or other components of the Judicial Branch, incumbents may be responsible for completing the entire set of audit programs. Incumbents will also be responsible for drafting issue memorandums for the areas covered.

This class is alternately staffed with Internal Auditor II, and incumbents may advance to the higher level after gaining experience and demonstrating proficiency that meets the qualifications of the higher-level class.

*Internal Auditor II* is the journey-level class in the Internal Auditor series. Incumbents in this class possess specialized experience and knowledge of auditing practices and procedures, and have the full range of auditing responsibilities. Incumbents will use their professional judgment and discretion to determine which audit programs to complete during an audit, create new audit programs, modify existing audit programs and select samples. Depending on their level of experience, incumbents will be responsible for preparing the draft audit reports, discussing with auditee management their responses, preparing the management summary of audit reports and finalizing audit reports based on discussions with auditee management prior to issuance. As experience is gained in this journey-level class, incumbents will act in the capacity of the auditor-in-charge (AIC) over an entire audit. When acting as an AIC, incumbent will be the key contact for auditee management and will be responsible for providing lead direction and defining tasks to be performed by assigned staff as well as creating and reporting on time and expense budgets. Incumbents will interact with all levels of court and Judicial Council management inclusive of presiding judges, fiscal officers, court executive officers, and Judicial Council office directors.

This class is distinguished from Senior Internal Auditor in that the latter provides lead direction and work review to assigned staff and/or performs and coordinates the most complex and specialized work.

**EXAMPLES OF DUTIES** (*illustrative only*)

- Prepares audit programs, independently or as part of a team, including:
  - determining the type of audit required;
  - determining the appropriate audit methodology; and
  - identifying the steps to be followed in the audit.
- Conducts audit entrance and exit conferences with court executive staff.
- Prepares workpapers and conducts audits of manual and automated systems in accordance with the judicial branch audit programs and generally accepted auditing standards
- Reports any unusual findings to management during the course of the audit.
- Assists in updating judicial branch policies and procedures related to audits.
- Evaluates legislative and Generally Accepted Accounting Principles (GAAP) changes to determine the impact on the judicial branch.
- Recommends changes based on audit reviews.
- Assists in investigations of possible inappropriate actions.
- Assists contracted or other State of California auditors as assigned.
- Writes audit reports.
- Conducts special studies, reviews, and analyses as assigned.

## **WORKING CONDITIONS**

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

## **QUALIFICATIONS**

### **Knowledge of:**

- 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:**

- Apply general accounting, budgeting, and auditing principles and procedures.
- Apply specialized auditing practices and procedures used in auditing governmental agencies.
- Apply principles, practices, and application of general, fund and governmental accounting to audit assignments.
- Conduct audits of accounts and records of governmental organizations, both manual and computerized.
- Apply principles and practices of budget administration.
- Apply principles of financial data collection and control.
- Apply principles and practices of procurement and contracting.
- Apply practices of reviewing financial documents for accuracy and completeness.
- Organize own work, set priorities, and meet critical deadlines.
- Operate personal computers and use specified computer applications, such as word processing and spreadsheets.
- Communicate effectively in English, orally and in writing.
- Use proper business mathematical calculations in determining audit conclusions.
- Establish and maintain effective working relationships with those contacted in the course of the work.

- Use tact and discretion in dealing with those contacted in the course of the work.

**Licenses and Certificates:**

None.

**Education and Experience:**

*Internal Auditor I:* Equivalent to possession of a bachelor's degree, required to have major course work in accounting, or business. Business majors must have completed a minimum five of accounting courses including but not limited to beginning and intermediate accounting.

Additional directly related experience may be substituted for education on a year-for-year basis.

*Internal Auditor II:* Equivalent to possession of a bachelor's degree, preferably with major course work in accounting, business, or public administration, and three years of professional auditing experience. *OR* Two years as an Internal Auditor I 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 three years of required experience.