

Florida State Courts System

Class Specification

Class Title: Senior Internal Auditor

Class Code: 6660

[Pay Grade 26](#)

General Description

The essential function of the position within the organization is to serve as lead auditor in conducting operational and performance audits. The position is responsible for coordinating and conducting audits, managing special projects, assisting with, or performing internal investigations, performing related administrative functions, evaluating internal controls and compliance, developing audit plans and programs, interacting with supervisory/management personnel, and preparing complex reports. The position works under general supervision independently developing work methods and sequences.

Examples of Work Performed

(Note: The examples of work as listed in this class specification are not necessarily descriptive of any one position in the class. The omission of specific statements does not preclude management from assigning specific duties not listed herein if such duties are a logical assignment to the position.)

Conducts operational and performance audits and special projects, and assists in, or conducts internal investigations.

Develops audit findings generated from field work, research, various data analysis techniques, and innovative approaches to analyze agency performance and identify areas needing improvement.

Evaluates adequacy of internal controls and compliance with state policies, laws, regulations and directives by conducting interviews and examining transactions, documents, records, reports and procedures.

Develops detailed audit plans and programs; prepares working papers to record and summarize data on assigned audit programs in accordance with professional standards.

Drafts, proofs and edits preliminary draft reports and is responsible for final audit reports.

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Discusses findings of audits with supervisors/managers of evaluated departments and conducts follow-up evaluations to determine adequacy of corrective action.

Recommends, or assists in recommending corrective action and suggesting improvements to departmental operations and possible reduction in costs.

Acts as liaison to and maintains working relationships with justices, judges, court personnel, state agencies and private companies.

Attends staff and other professional meetings to exchange information; attends technical or professional in-service training, workshops, seminars or conferences to improve technical or professional skills.

Acts as lead auditor for team projects. This includes supervising the audit and reviewing the work papers of other audit staff.

Assists the Inspector General in conducting an annual risk assessment and preparing the annual work plan. Also, assist in preparing the OIG Annual Report.

Competencies

Data Responsibility:

Refers to information, knowledge, and conceptions obtained by observation, investigation, interpretation, visualization, and mental creation. Data are intangible and include numbers, words, symbols, ideas, concepts, and oral verbalizations.

Coordinates or determines time, place, or sequence of operations or activities based on analysis of data and possibly executes determinations or reports on events.

People Responsibility:

Refers to individuals who have contact with or are influenced by the position.

Supervises or directs others by determining or interpreting work procedures, assigning specific duties, maintaining harmonious relations, and promoting efficiency.

Assets Responsibility:

Refers to the responsibility for achieving economies or preventing loss within the organization.

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Requires responsibility and opportunity for achieving considerable economies and/or preventing considerable losses through the auditing of very large amounts of money.

Mathematical Requirements:

Deals with quantities, magnitudes, and forms and their relationships and attributes by the use of numbers and symbols.

Uses practical application of fractions, percentages, ratios and proportions, measurements, or logarithms; may use algebraic solutions of equations and equalities, deductive geometry, and/or descriptive statistics.

Communications Requirements:

Involves the ability to read, write, and speak.

Reads scientific and technical journals, abstracts, financial reports, and legal documents; writes complex articles and reports; makes presentations to professional groups.

Complexity of Work:

Addresses the analysis, initiative, ingenuity, creativity, and concentration required by the position and the presence of any unusual pressures.

Performs work involving the application of logical principles and thinking to solve practical problems within or applying to a unit or division of the organization; requires continuous, close attention for accurate results and frequent exposure to unusual pressure.

Impact of Decisions:

Refers to consequences such as damage to property, loss of data or property, exposure of the organization to legal liability, or injury or death to individuals.

Makes decisions with moderately serious impact - Affects work unit and may affect other units as well.

Equipment Usage:

Refers to inanimate objects such as substances, materials, machines, tools, equipment, work aids, or products. A thing is tangible and has shape, form, and other physical characteristics.

Handles machines, tools, equipment, or work aids involving moderate latitude for judgment regarding attainment of standard or in selecting appropriate items, such as computers, peripherals, or software programs such as word processing, spreadsheets or complex custom accounting applications.

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Education and Experience Guidelines

Education:

Refers to job specific training and education that is recommended for entry into the position. Additional relevant experience may substitute for the recommended educational level on a year-for-year basis.

Bachelor's degree in accounting, business or a closely related field.

Experience:

Refers to the amount of related work experience that is recommended for entry into the position that would result in reasonable expectation that the person can perform the required tasks. Additional relevant education may substitute for the recommended experience on a year-for-year basis, excluding supervisory experience.

Four years of related experience.

Licenses, Certifications, and Registrations Required:

Refers to professional, state, or federal licenses, certifications, or registrations required to enter the position.

State of Florida Certified Public Accountant licensure or Certified Internal Auditor certificate preferred.