

# STATE OF MONTANA

## JOB DESCRIPTION

*Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.*

**Job Title:** Internal Auditor I & II & Senior Internal Auditor

**Position Number:** 15012, 15016, 15023      **Location:** Helena

**Department:** Transportation

**Division and Bureau:** Professional Services Division/Audit Services

**Section and Unit:** Internal Audit Group

### **Job Overview:**

**Internal Auditor I** perform compliance, financial, and other types of audits and engagements in accordance with the annual audit plan with minimal supervision and performs more complex audits under the guidance of the Internal Audit Group Manager. As the Internal Auditor I gains experience, he/she may start performing more complex work under the direct supervision of the Internal Audit Group Manager.

**Internal Auditor II** proficiently performs all phases of an audit or engagement with minimal supervision.

**Senior Internal Auditor** proficiently develops, performs, and reports on new, high-risk, and/or complex audit and consulting engagements with minimal supervision. The senior auditor may mentor new auditors and perform audit quality control reviews. The senior auditor has demonstrated knowledge and proficiency in auditing standards. Each level applies critical thinking and analytical skills, and develops solutions based on the nature of the engagement. Work involves performing engagements and providing recommendations to the MDT's management and staff. Analysis of the audited activity should be logical, reasonable, and objective and all auditors' documentation must be well written, organized, and complete in sufficient enough detail to provide a clear understanding of its purpose and conclusion reached.

### **Essential Functions (Major Duties or Responsibilities):**

Revision Date: 05/2021

## **Internal Audit Activities**

**95%**

### **Internal Auditor I**

Must demonstrate proficiency in audits and is capable of performing audits with limited supervision. Responsibilities include:

- Execute internal audit programs in accordance with generally accepted governmental auditing standards (GAGAS) and the MDT's Audit Services Audit Manual.
- Contacts appropriate persons to specify schedules, procedures, documentation and other requirements and may coordinate and conduct unannounced audits as necessary to prevent destruction of records and other information. Interview agency personnel (depending on who is being audited).
- Analyzes and tests records to ensure accuracy, consistency, and compliance with applicable laws, policies and procedures. Evaluates operations to determine if they are performed in the most efficient and effective manner possible. Determines whether there are best practices that would improve the activities operations.
- Prepares audit work papers to include sufficient, relevant, and competent evidence to provide a basis for conclusions reached by interpreting and evaluating data to determine if the information provided is accurate, reliable and complete.
- Performs subsequent follow-up work as directed by a supervisor or coaching notes to verify, expand or supplement previous information gathered. Responds to inquiries related to procedures, timelines, and other requirements to facilitate efficient resolution of audit exceptions.
- Create, or lead the creation of, and make oral/written reports to the Internal Audit Group Manager, Chief Auditor, management, process owner(s), and/or other stakeholders during and at the conclusion of audits.
- Evaluate the adequacy of the corrective action taken to resolve deficiencies.
- Assist external and/or federal regulator auditors by coordinating their work with Internal Audit work and assuring Internal Audit assistance is completed in a timely manner.
- Provide expertise in internal controls as requested to assist Management in identifying and controlling risk areas relative to their respective business processes.
- Assists management in internal investigations by gathering data, analyzing data and providing the information to management.
- Researches and maintains current knowledge of state and federal laws, policies and procedures to ensure compliance with federal and state law, policies and procedures and generally accepted business practices.

### **Internal Auditor II**

In addition to performing audit activities listed for an Internal Auditor I, responsibilities include:

- Manage audit budgets and audit deadlines, monitoring own progress, identifying problems, and apply corrective actions to complete smaller assignments effectively in a reasonable time frame.
- Readily identifies potential and worthwhile audit areas and focuses the audit work on the areas identified. Coordinates audit work with other audit staff and MDT personnel as appropriate to ensure the audit is completed within established time frames.
- Responsible for multiple assignments and oversight of other auditors assigned to audits planned by this position and brings issues or concerns to the manager.
- Provides oversight and coordination of the materials used in the audit process including budgeting, planning, organizing and directing the activities of other auditors and the process being audited.
- Responsible for planning, coordinating, and implementing an audit program that ensures the audit scope will be met, ensures accuracy and quality of work performed, the research and investigation of potential audit solutions, and the quality and extent of work performed.
- Perform consulting or management request engagements with minimal supervision.

### **Senior Internal Auditor**

In addition to performing audit activities listed for an Internal Auditor II, responsibilities include:

- Create complex audit programs from scratch and perform high-risk and complex assignments with minimal supervision.
- Write audit reports, memos, and letters from scratch and in a clear and concise manner, with minimal revisions.
- Lead consulting or management request engagements with minimal supervision.
- Step in for the Internal Audit Group Manager when needed.
- Mentor, train, and lead internal auditors or other subject matter experts on specific work engagements including directing the staff, performing the first level of review and signing off on all work papers prepared by these individuals, and bringing any issues or concerns to the Internal Audit Group Manager.
- Assist others to most effectively and efficiently complete audit work.
- Assist in the preparation and execution of the MDT's annual audit plan and evaluating performance relative to the plan.
- Participate in ad hoc task force meetings to ensure concerns related to risk management and proper internal control are identified and discussed.
- Participate in outside peer reviews of other state audit organizations.

### **Other Duties - 5%**

A variety of other duties in support of ongoing operations.

### **Supervision**

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

### **Physical and Environmental Demands:**

The following mental and physical demands are associated with these essential functions:

## **PHYSICAL**

- Medium lifting (10 lbs. to 30 lbs.).
- Carry boxes (papers, books, folders, receipts).
- Remaining seated for extended periods of time, with occasional walking; standing; bending.
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Communicate in writing, in person, and over the phone.

## **MENTAL**

- Communicate with MDT staff and management on a regular basis
- Ability to multi-task.
- Demands for accuracy and attention to detail, in all aspects of work.
- Ability to meet inflexible deadlines.
- Decision making that affects the public (sometimes adversely).
- Comparing data.
- Compiling information.

## **Knowledge, Skills and Abilities (Behaviors):**

**Internal Auditor I** has the ability to consistently and thoroughly analyze information to come to logical, objective and supportable conclusions, must display the appropriate use of a number of audit techniques in performing audit work and displays knowledge of management controls and how to test those controls. The Level I Auditor must display the ability to make informed decisions on the scope of audit work and the extent of audit work that must be performed to meet the audit objectives.

**Internal Auditor II** has advanced skills and audit aptitude to perform audit work and can apply the skills and aptitude to progressively larger, more challenging, and/or more difficult audit work and situations. Skilled in analyzing and interpreting complex business structures, interrelated accounting systems and methodologies, and financial reports; use of State budgeting and accounting systems (e.g., PeopleSoft); specialized MDT software and drawing logical conclusions. Use of mathematical principles; developing systems and policies and interpreting laws and regulations in a consistent manner; establishing workable solutions to complex problems. The Level II Auditor must have sound time management skills in order to manage multiple projects and deadlines.

**Senior Internal Auditor** has strong analytical skills, documentation styles, writing abilities, and overall audit techniques. A Senior Internal Auditor must demonstrate leadership abilities, along with proficiency in all types and phases of audit. The Senior Internal Auditor must possess excellent writing skills so memos, letters, reports, etc. are clear and concise with little need for modification. Senior Internal Auditors have the ability to perform any type of internal audit or consulting engagement with minimal supervision. Senior Internal auditors know and understand the auditing standards. Senior Internal Auditors can create audit programs from scratch and perform high-risk

and complex assignments with minimal supervision. Senior Internal Auditors can write audit reports, memos and letters from scratch and in a clear and concise manner, with minimal revisions. Senior Internal Auditors can step in for the Audit Manager to review projects, when needed.

**Minimum Qualifications (Education and Experience):**

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to Bachelor’s Degree in Accounting, Finance, Information Technology, Business Administration, or a related field.

**Internal Auditor I:** two years of audit experience.

**Internal Auditor II:** three years of audit experience, with one year directly related to GAGAS auditing.

**Senior Internal Auditors:** four years of audit experience, with two years directly related to GAGAS auditing. Senior Auditors must be a CPA, CIA or other related certification.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

**Special Requirements:**

*List any other special required information for this position*

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|--|---|
| <input type="checkbox"/> Fingerprint check           | <input type="checkbox"/> Valid driver’s license |
| <input checked="" type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe        |
| 035 MPEA-MDT      Union Code                         | Safety Responsibilities                         |

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

**Signatures**

My signature below indicates the statements in the job description are accurate and complete.

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<b>Immediate Supervisor</b>	<b>Title</b>	<b>Date</b>
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<b>Administrative Review</b>	<b>Title</b>	<b>Date</b>
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My signature below indicates that I have read this job description.

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**Human Resources Review**

**Job Code Title: Auditor    Job Code Number: B21023    Level: 2**

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

- |  |  |
|--|--|
| <input type="checkbox"/> FLSA Exempt             | <input checked="" type="checkbox"/> FLSA Non-Exempt        |
| <input type="checkbox"/> Telework Available      | <input checked="" type="checkbox"/> Telework Not Available |
| <input type="checkbox"/> Classification Complete | <input type="checkbox"/> Organizational Chart attached     |

**Human Resources:**

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<b>Signature</b>	<b>Title</b>	<b>Date</b>
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