

## **JOB FAMILY CONCEPT**

This family consists of three levels of internal audit work. Levels are distinguished based on the complexity of the work, level of supervision received, and the degree of autonomy. This family is distinguished from the Fiscal Job Family by having a primary focus of performing financial, compliance, operational, and performance audits utilizing the accepted professional standards. Positions in this family coordinate, conduct, and supervise internal audit activities and operations including the following:

- Plan scope, define procedures, prepare survey and other documentation, establish time budget for project, define objectives, perform fieldwork, document system controls, make interim and final recommendations, prepare status updates, conduct evaluations, and assess compliance with existing policies and procedures.
- Analyze and interpret rules, regulations, laws, and codes of authoritative literature (i.e. federal, state, university policies and regulations).

This family provides expertise and guidance in several areas including:

- Scheduled Audits
- Special Projects
- Special Investigations
- Information System Auditing

## **TYPICAL FUNCTIONS**

***The typical functions listed are typical examples of work performed by positions in this job classification. Not all functions assigned to every position are included, nor is it expected that all positions will be assigned every typical function.***

- Perform audits on university processes
- Conduct a scheduled audit
- Plan, organize, and formally report on a scheduled audit
- Appraise reliability and integrity of information systems
- Provide in-depth analysis and interpretation of information that is gathered/received
- Make recommendations and develop solutions to problems
- Participate or make recommendations for special assignments
- Review reports
- Maintain quality assurance program
- Carry out assignments discretely, while maintaining confidentiality of client, university and employee information
- Resolve complex problems
- Create reports and describe findings
- Perform advanced Internal Audit functions
- May lead staff and functions of Internal Audit unit

## **LEVELS AND COMPETENCIES**

The primary distinction between levels is reflected in the Level Descriptors. As levels increase, scope, complexity and degree of independence increase. Higher levels may perform duties of lower levels. Education and experience are stated at the minimum threshold for the level. Additional education or experience may be desirable for some positions.

**Level 1**  
**PCLS: 02601**

**Grade 78**  
**Exempt**

### ***Descriptors***

Work is performed under administrative supervision. Perform a variety of audits, special projects, and investigations on university records. Work is limited to segments of larger audits or smaller audits of limited scope\*. Conduct audit and provide analysis, appraisals, counsel, information and recommendations concerning activities reviewed. Promote effective controls for the recording and reporting of operational activities and for the custody and safeguarding of assets. Evaluate compliance with applicable rules, regulations, processes, policies, and procedures. Non-routine problems/issues are referred to a higher level. Completed assignments are reviewed for conformance with standards, policies and procedures. The typical position in this level is an Assistant Auditor.

### ***Knowledge, Skills, and Abilities***

Knowledge of accounting theory and generally accepted accounting principals. Knowledge of audit procedures. Advanced knowledge of spreadsheet and database development, and query development. Knowledge of, and ability to interpret and apply rules, regulations, laws, and codes of authoritative literature (i.e. federal, state, University policies and regulations). Strong research and decision making skills. Excellent oral and written communication skills. Ability to carry out assignments discretely, while ensuring confidentiality. Ability to establish and maintain professional working relationships.

### ***Education and Experience***

Bachelor's degree in accounting or related field, or an equivalent combination of training and experience.

**Level 2**  
**PCLS: 02602**

**Grade 79**  
**Exempt**

### ***Descriptors***

Work is performed under administrative supervision. Perform a variety of more complex\* audits, special projects and investigations of university records. Perform audits of limited scope\* with greater independence. Plan, perform and provide analysis, appraisals, counsel, information and recommendations concerning activities reviewed. May be responsible for determining audit scope\*, procedures, and key controls. May identify problems, determine significance of, and solve problems. May lead\*\* lower level employees in the field as a secondary function. The typical position in this level is an Associate Auditor.

***Knowledge, Skills, and Abilities***

Same as level one, plus: Knowledge of basic IS audit techniques. Advanced research and analytical skills. Ability to lead\*\*. Ability to recommend actions for improvements to current processes. Ability to communicate reporting requirements to lower level staff.

***Education and Experience***

Bachelor's degree in accounting or related field, and two years internal and/or external audit experience or an equivalent combination of training and experience. Professional licensure may be required (e.g. CPA, CIA).

**Level 3**

**PCLS: 02603**

**Grade 80  
Exempt**

***Descriptors***

Work is performed under general direction. This is a senior-level auditor position that performs audits in specialized fields such as information technology. Perform a variety of audits, special projects, and investigations on University records and information systems. Emphasis in performing special projects and other complex\* functions in support of institution activities. Authority to oversee fieldwork of lower level employees with responsibility for overall quality and report content. Promote effective controls for the recording and reporting of operational activities and for the custody and safeguarding of assets. Evaluate compliance with applicable rules, regulations, processes, policies, and procedures. Responsible for determining audit scope\*, procedures, and key controls. Identify problems, determine significance of, and solve problems. Participate in planning and carry out appropriate training. The typical position in this level is a Senior or Information Systems Auditor.

***Knowledge, Skills, and Abilities***

Same as level two, plus: Knowledge of advanced IS audit techniques, developments and technology. Expert research and analytical skills. Ability to recommend improvements to auditing processes.

***Education and Experience***

Bachelor's degree in accounting or related field, and four years internal and/or external audit experience or relevant field, or an equivalent combination of training and experience. Professional licensure required (e.g. CPA, CIA, CISA).

- \* **Complexity:** Refers to the higher level interpretation of and diversity of rules and regulations (e.g. Federal, State and University policy & regulations, state statutes and laws, and professional organization standards). Complexity increases as the application, interpretation, and frequency of working with these rules and regulations increases. Complex positions typically work with external constituencies, multiple departments, faculty members, and campuses. Complexity increases as positions more frequently work with these entities.
- \* **Scope:** Refers to the degree of review performed during a particular audit engagement. A defined scope would list the areas or functions included in an audit.
- \*\* **Lead:** Provide day-to-day guidance, training and direction for staff in addition to other duties. Regularly assign and review work. Is fluent in assigned area of responsibility.
- \*\* **Supervise:** Hire, train, evaluate performance and initiate corrective action.