



## INTERNAL AUDITOR 1

**Department:** Finance

**Job Class #:** 155100

**Pay Range:** Professional 07

**FLSA:** Non-Exempt

**Represented:** No

Classification descriptions are intended to present a descriptive list of the range of duties performed by employees in this class and are not intended to reflect all duties performed within the job.

### **GENERAL FUNCTION**

This is highly responsible auditing and analytical work for Pierce County. An employee in this classification is responsible for performing routine tests; verifying accounting records and controls; preparing written reports of findings and conclusions; performing detailed work conscientiously and accurately; and communicating audit findings. Work requires familiarity with standard accounting procedures and controls and the use of word processing and spreadsheet PC applications. Work is performed under the direction of the Internal Auditor 2.

### **ESSENTIAL FUNCTIONS**

- Verifies the mathematical accuracy and supporting documentation of the fee books of the County Clerk and the Sheriff's Civil Division.
- Reviews monthly county sales tax data and the preparation of summary reports for management. Performs quarterly analyses of trends and changes in sales tax revenue and semi-annual reviews of detailed sales tax payment data to detect misdirected payments.
- Analyzes quarterly trends and changes in gambling tax receipts.
- Prepares follow-up reports on the loss and theft of county property.
- Conducts periodic counts of petty cash and change funds held by various departments throughout the county. Reviews expenditures from petty cash accounts for compliance with county policy.
- Maintains a status report summarizing the location and custodial responsibilities for all county revolving funds.
- Verifies the accuracy of checkbook reconciliations performed by various county departments.
- Tests the status of county suspense accounts.
- Performs follow-up reviews on problems noted by the Internal Auditor 2.
- Performs detailed audit tests designed by the Internal Auditor 2.

### **OTHER JOB FUNCTIONS**

- Performs other related job functions as assigned.

### **KNOWLEDGE, SKILLS AND ABILITIES**

- Knowledge of modern professional accounting principles, practices, concepts, and audit procedures.
- Knowledge of federal, state, and local government laws, rules, regulations affecting governmental financial operations.
- Knowledge of and familiarity with computerized data accounting systems.
- Ability to apply and adapt accounting principles and practices.
- Ability to recognize accounting irregularities.
- Ability to write concise reports which clearly communicate the findings and conclusions of test work.

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### **Classification Description - Pierce County**

#### **Page 2**

- Ability to use and operate standard personal computer applications (such as Lotus, Excel, and Word).
- Ability to communicate effectively and to establish and maintain effective working relationships with other county employees and with the public.
- Ability to understand and comply with moderately complex oral and written instructions.
- Ability to work effectively without direct supervision.
- Ability to physically perform the essential job functions.
- Ability to meet the travel requirements of the position.

#### **RECRUITING REQUIREMENTS**

A minimum of two years college or university coursework in accounting, business administration or related field and three or more years experience in accounting or auditing in the public sector and/or private sector. Additional education or experience may substitute for the recruiting requirements. Prior experience in federal, state, or local government accounting is highly desirable.