

POSITION SUMMARY

Under the general supervision of Internal Audit Director, this professional auditor advanced position is responsible for independently designing and performing complex operational, financial, and compliance audits in compliance with applicable Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards, and Generally Accepted Accounting Principles. This position requires advanced knowledge and application of professional accounting and auditing theories and principles. This position requires a very high degree of independent, professional judgment and will function as auditor-in-charge and independently develop and perform all phases of audit activities. In addition, the position will also be assigned responsibility for audit related consultation and advisory activities, with general supervision, and act as a liaison with external auditors. This position requires the ability to maintain ethical standards and effective working relationships with management, internal and external staff, and other stakeholders. This position requires advanced written and oral communication skills to compose accurate and concise audit reports that are addressed to senior Management and distributed to the Employee Trust Funds Board Audit Committee. The incumbent will contribute to the overall effectiveness of the Department's internal control environment by providing independent and objective assessment and rendering reasonable and fair conclusions.

This is a highly responsible position requiring initiative and independent judgment and is considered professional as defined in ss.111.81(15).

GOALS AND WORKER ACTIVITIES

- 55% GOAL A: Plan, perform, and report on specialized and complex financial, operational, and compliance audits
- A.1 Design audit programs or modify existing audit programs to provide reasonable assurance that ETF's assets are safeguarded, operating efficiency is achieved, and that compliance is maintained with applicable laws and regulations.
 - A.2 Develop risk-based audit approaches which detail the necessary audit steps and testing criteria.
 - A.3 Perform all activities defined in an audit program to include, but not limited to, documenting understanding of business processes clearly and accurately, gathering and analyzing relevant information, producing sufficient audit evidence to support audit conclusion, and developing practical recommendations that add value.
 - A.4 Prepare audit reports that are accurate, clear and concise, and supported by audit work performed.
 - A.5 Participate in briefing sessions on completed audits with Division Administrators, Office Directors, and Secretary's Office to discuss audit results.
 - A.6 Attend meetings of Audit Committee, to provide answers to any questions regarding the audit report under review, the status of current audits, and other miscellaneous audit issues.
 - A.7 Conduct follow-up review of significant audit findings to determine the adequacy, effectiveness, and timeliness of actions taken by management on reported findings.

- 30% GOAL B: Provide audit related specialized management consultation and advisory services
- B.1 Perform activities related to external auditors engaged by ETF, including assisting with performing audit works related to Third Party Administrator (TPA), reviewing draft and final TPA audit reports, and preparation of memorandums to Sr. Management and/or to the Audit Committee as necessary; monitoring the Service Organization Control (SOC) 1 Type 2 reviews completed by ETF business areas; and act as liaison between external audit staff and ETF staff.
 - B.2 Serves as a resource to Division/Office leadership in the identification, development and completion of specialized consulting or advisory projects to address specific management concerns and in providing assurance of compliance. Prepare and issue memorandums/reports when necessary.
 - B.3 Attend meetings of Audit Committee, to provide answers to any questions regarding the consulting services provided.
 - B.4 Represent Internal Audit on project teams, at management meetings and with external organizations.
 - B.5 Participate in the development of the biennial audit plan, including providing assistance in the department-wide risk assessment process.
- 10% GOAL C: Other audit related duties and responsibilities
- C.1 Provide input to the Internal Audit Director for the development of biennial budget requests and long-range strategic plans.
 - C.2 Assist with the development and delivery of training sessions for other Internal Audit staff or ETF staff, as assigned.
 - C.3 Perform peer review of audit working papers, draft memos, and draft audit reports.
 - C.4 Perform other duties as assigned.
- 5% GOAL D: Professional development
- D.1 Keep current on professional developments, standards, and best practices in governmental accounting and auditing.
 - D.2 Attend training programs.

KNOWLEDGE, SKILLS, AND ABILITIES

1. Advanced knowledge of International Standards for the Professional Practice of Internal Auditing.
2. Advanced knowledge of Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards, and Generally Accepted Accounting Principles.
3. Advanced knowledge of governmental accounting and auditing theory and practice.
4. Advanced knowledge of auditing techniques and proficient in applying the knowledge.
5. Ability to maintain independence and objectivity and conduct audits with due professional care.
6. Ability to develop and implement a risk-based audit program to meet established audit objectives.
7. Ability to identify and assess control weaknesses and develop value-added recommendations.
8. Ability to independently research applicable state statutes, administrative rules, contracts, policies, and procedures relating to programs administered by ETF.
9. Advanced analytical skills and ability to use analytical tools to conduct analyses and reach sound conclusions.
10. Ability to prioritize and organize efforts and manage time effectively to meet deadlines.
11. Advanced written and oral communication and presentation skills to effectively convey auditing and consulting service results to internal and external stakeholders of various levels (i.e. staff, management, executives, board members, etc.).
12. Knowledge of data analytic software used in auditing, such as Audit Command Language.
13. Knowledge of audit management software such as TeamMate.
14. Knowledge of statewide accounting system (STAR).
15. Knowledge of risk assessment methodology.
16. Knowledge of design and implementation of benefit programs administered by ETF.
17. Ability to prepare accurate, clear, and concise audit documentation that meet professional standards.
18. Ability to conduct assigned duties with integrity and in a professional manner; establish and maintain effective working relationships with management, staff, and other external stakeholders; work effectively as a member of the audit team.
19. Ability to understand and comply with ETF's policies and standards.
20. Ability to adapt to job or organizational changes and readily accept new responsibilities and assignments.
21. Leadership skills and ability to effectively lead others through projects and audits.