

Position #337345
Auditor - Advanced
Advanced Internal Auditor

14. 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 (GAAS), Generally Accepted Government Auditing Standards (GAGAS), and Generally Accepted Accounting Principles (GAAP). 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).

15. GOALS AND WORKER ACTIVITIES

- 45% 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 approach 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, gathering, reviewing and analyzing relevant information, evaluating evidence, documenting business processes and procedures, performing audit testing, and identifying issues and developing recommendations.
 - A. 4 Prepare audit reports in accordance with Department and industry standards that clearly and accurately outline audit background, objective, scope, and describe findings, and recommendations for final review by the Internal Audit Director.
 - A.5 Conduct discussions of audit findings and recommendations with auditee. Participate in briefing sessions on completed audits with Division Administrators, Office Directors, and Secretary's Office, as requested.
 - A.6 Conduct follow-up review of significant audit findings to determine the adequacy, effectiveness, and timeliness of actions taken by management on reported findings, specifically, if corrective action taken is achieving the desired results, or that management has assumed the risk of not taking corrective action on reported finding.

- 40% GOAL B: Provision of 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 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.
 - B.3 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.4 Participate in the development of the biennial audit plan, including providing assistance in the department-wide risk assessment process.
 - B.5 Represent Internal Audit on project teams, at management meetings and with external organizations.
- 10% GOAL C: Perform other audit related functions
- 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 conducting of training sessions for other Internal Audit staff or ETF staff, as assigned.
 - C.3 Perform peer review of draft memos and audit reports.
 - C.4 Perform other duties as assigned.
- 5% GOAL D: Maintenance of professional development
- D.1 Keep current on professional developments, standards, and best practices in governmental accounting and auditing.
 - D.2 Attend trainings programs to remain proficient and build upon skills, expertise, and experience.

KNOWLEDGE, SKILLS AND ABILITIES

1. Knowledge of Generally Accepted Accounting Principles (GAAP).
2. Knowledge of Generally Accepted Auditing Standards (GAAS).
3. Knowledge of International Professional Practices Framework (IPPF).
4. Knowledge of governmental accounting and auditing theory and practice (GAGAS).
5. Advanced knowledge of auditing methodology and techniques.
6. Ability to maintain independence and objectivity and conduct audits with proficiency and due professional care.
7. Ability to develop and implement an audit work plan to meet established audit objectives.
8. Ability to develop thoughtful audit programs using risk-based approach.
9. Ability to independently research applicable state statutes, administrative rules, contracts, policies, and procedures relating to programs administered by ETF.
10. Ability to identify control weaknesses.
11. Ability to analyze audit information and to develop and recommend solutions to problems that are identified in an audit.
12. Advanced analytical skills and ability to use analytical tools to conduct analyses.
13. Ability to prioritize efforts and manage time effectively.
14. Advanced written and oral communication and presentation skills to effectively convey auditing and consulting service results to both ETF management and ETF Board members.
15. Knowledge of data mining analytics and software used in auditing, e.g., ACL.
16. Knowledge of audit management software TeamMate.
17. Knowledge of statewide accounting system (STAR).
18. Knowledge of risk assessment methodology.
19. Knowledge of design and implementation of benefit programs administered by ETF.
20. Ability to prepare reports, including creating and constructing graphs, charts, and tables.
21. Knowledge of effective interviewing techniques and ability to establish and maintain effective working relationships with management, staff, and other external stakeholders; work effectively as a member of a team.
22. Ability to understand and comply with all ETF and enterprise security standards, policies, processes, and procedures.