

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES**

Internal Auditor

MAJOR AGENCIES

OBM only

SERIES NUMBER

6648

EFFECTIVE

03/23/2014

SERIES PURPOSE

The purpose of the internal auditor occupation is to conduct formal reviews & analyses of an assigned agency's internal operations & controls, which includes conducting performance, financial &/or compliance audits &/or review of financial data & reports for accuracy, evaluate & make recommendations for improvements in an agency's effectiveness in the areas of risk management, internal control, & governance, to provide management with information concerning effectiveness of operations & areas of inefficiency & non-compliance with policies & regulations.

At the two lowest levels, incumbents conduct routine audits of simply structured &/or complex programs, or non-routine audits of simply structured programs or act as lead worker & conduct non-routine audits of complex programs.

At the middle level, incumbents act as internal audit manager & manage routine &/or non-routine audits of complex programs.

At the higher levels, incumbents act as directors & administrator for all internal audit operations carried out by the Office of Internal Auditing (i.e., OIA) within the Office of Budget and Management (i.e., OBM).

The following are definitions of terms that will be cited herein for this classification series.

Financial audit: review & analysis of financial accounts, documents & statements to determine their accuracy, integrity & fair presentation, in accordance with general accepted accounting principles.

Compliance audit: review & analysis to determine whether an entity is adhering to laws, regulations, policies & procedures.

Operational audit: review & analysis of acquisition, control & utilization of personnel, facilities, materials & resources to determine economy & efficiency.

Program audit: review & analysis of actual or potential programs, projects & activities to determine progress, success & impact (i.e., focus placed on program results).

Internal control reviews: examines & evaluates systems of internal control; ensures reliability & integrity of information, compliance with policies, plans, procedures, laws & regulations; safeguarding of assets; economical & efficient use of resources; & accomplishment of established objectives & goals for operations & programs.

Consulting: advisory in nature & generally performed at the specific request of a client.

Special audits: internal audit activity may take the form of a special audit where the object of these audits is to diagnose specific problem areas, &/or establish if further action or investigation is warranted.

Routine audit of simply structured programs: audit procedures are straightforward & uncomplicated; employs basic research to gather facts; findings & recommendations are minor; there are few questioned costs; check for basic compliance with statute or regulation; processes audited are normally small in size, involve small dollar value, have good internal controls, no prior audit problems & one contract (e.g., audits of travel vouchers, review of timekeeping procedures with attendance records, communications involving fund expenditures, audits of highway safety grants or small residential care providers, audits of petty cash).

Routine audit of complex programs: audits may involve use of past audit work plans for same functions being audited, are conducted in accordance to formulated audit guidelines, audit trail may cover several divisions in an agency or activities, records or documentation of several units or functions that interrelate; auditor must identify processing or function weakness in one area with control aspects of total program; auditor must state the problem, causes thereof, risk exposures & recommend corrective action that assures management the action to resolve problem is necessary, will be effective & is adequate (e.g., resolution of sub-grantee audits with administrative findings & routine deficiencies done annually with little or no change; audits of two or more contracts in medium size agency or audit of several divisions in a large sized organization with good internal controls & accounting system; financial & compliance audit of entity's revolving funds).

Non-routine audits of simply structured programs: audits involve one area in one agency; there are suspected problems in

programs; almost all assumptions are challenged which requires an auditor to anticipate large uncovered risks based upon association of identified program weaknesses; each audit conducted requires different audit procedures; auditor recommends management action to completely & realistically resolve the problem (e.g., audit of overtime abuse, suspected fraud or mismanagement in one entity).

Non-routine audits of complex programs: audits required because of known or suspected problems of programs which involve interaction of several units, processes, functions & departments; all assumptions are challenged; auditor must cross-relate challenged assumptions across programs, units or functions to anticipate larger risks; identified processing or function weaknesses are related to all other assumptions & control aspects of entire program (e.g., audits in new areas in large organization with large dollar amount &/or mismanagement involving several units or divisions or agencies & several different statutes & regulations).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Auditor	66481	32	03/23/2014

CLASS CONCEPT

The full performance level class works under general supervision & requires considerable knowledge of accounting & auditing in order to perform professional internal auditing work that involves conducting non-routine performance, financial, or compliance audits of basic structured programs, provide consulting services to state agency management & staff & participate in process reviews & operational business process analysis & learn to conduct non-routine audits of complex programs.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Senior Internal Auditor	66482	33	03/23/2014

CLASS CONCEPT

The advanced level class works under direction & requires thorough knowledge of accounting & auditing in order to perform complex level professional internal auditing work that involves leading & conducting complex performance, financial & compliance audit projects, providing consulting services to agency's management & staff, providing input to development of risk assessment & annual audit plan, evaluating & testing business processes & business controls & identifying areas of risk & providing training & coaching to internal audit staff.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Audit Manager	66485	15	04/26/2009

CLASS CONCEPT

The first managerial level class works under general direction & requires extensive knowledge of accounting, auditing & state government accounting methods & procedures in order to perform advanced level internal auditing methods & procedures to assist internal audit chief in planning, implementing & directing internal audit program (i.e., manage & conduct performance, financial & compliance audit projects ensuring internal audit standards & OIA guidelines are followed, provide consulting services to agency management & staff & supervise, train & coach internal audit staff).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Audit Section Chief	66486	16	04/26/2009

CLASS CONCEPT

The second level managerial level class acts on behalf of the Chief Audit Executive & works under administrative direction & requires extensive knowledge of accounting, auditing & state government accounting methods, procedures & fiscal controls in order to direct comprehensive audit program including relationship building with agencies, internal audit policy development, performance, financial & compliance audit projects, supervise internal auditor managers & support staff & serve as member of OIA senior management team.

JOB TITLE

Internal Audit Quality Assurance Chief

JOB CODE

66487

PAY GRADE

45

EFFECTIVE

04/26/2009

CLASS CONCEPT

The third level managerial class works under administrative direction from State Chief Audit Executive & requires extensive knowledge of accounting, auditing & state government accounting methods, procedures & fiscal controls & quality assurance methods in order to act for & on behalf of State Chief Audit Executive, work independently with extensive latitude for initiative & judgment & direct all quality assurance activities & oversee investigation of internal audit activities, establish controls & review process to ensure compliance with statutes & serve as member of OIA senior management team.

JOB TITLE

State Chief Audit Executive

JOB CODE

66488

PAY GRADE

46

EFFECTIVE

04/26/2009

CLASS CONCEPT

The executive level class works under administrative direction from OBM director & State of Ohio Audit Committee & requires extensive knowledge of accounting, auditing & state government accounting methods, procedures & fiscal controls in order to plan, implement & direct statewide internal audit activities & establish controls & review process to ensure compliance with statutes.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Internal Auditor	66481	14	03/23/2014	32

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Performs professional internal auditing work that involves conducting non-routine performance, financial, or compliance audits of basic structured programs (i.e., assists in identifying & evaluating agency risk areas & provides input to development of annual audit plan; identifies & defines issues, develops criteria, reviews & analyzes evidence & documents agency processes & procedures; conducts interviews, reviews documents, develops & administers surveys, composes summary memos & prepares working papers; identifies, develops & documents audit issues & recommendations using independent judgment concerning areas being reviewed; participates in process reviews & operational business process analysis & provides recommendations for business process improvements) & learns to conduct non-routine audits of complex programs.

Communicates or assists in communicating audit results & consulting projects via written reports & oral presentations to appropriate agency & OBM management; develops & maintains agency & staff relationships through individual contacts & group meetings; represents OIA on organizational projects.

MAJOR WORKER CHARACTERISTICS

Knowledge of internal auditing & accounting principles & practices; industry standards & code of ethics for profession of internal auditing*; management principles & preferred business practices; business process analysis; management information systems terminology, concepts & practices; program policies, procedures, regulations & laws of assigned agency*. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to collect & analyze data, evaluate information & systems & draw logical conclusions; prepare meaningful, accurate & concise audit reports to include accurate recommendations to resolve/reduce deficiencies or non-compliance; negotiate issues & resolve problems; maintain composure under pressure while meeting multiple deadlines; effectively communicate verbally & in writing; establish & maintain positive relationships with co-workers, agency staff & external contacts.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of undergraduate core coursework in accounting to include coursework in auditing; 12 mos. exp. in auditing or accounting which must have included auditing in accordance with auditing standards adopted by a nationally accepted authoritative organization.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field to include 16 semester or 24 quarter hours in accounting; 12 mos. exp. in auditing or accounting which must have included auditing in accordance with auditing standards adopted by a nationally accepted authoritative organization.

-Or 3 yrs. exp. in accounting or auditing which must have included 24 months auditing in accordance with auditing standards adopted by a nationally accepted authoritative organization.

Note: positions which involve travel to audit sites in field also require valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Must satisfy continuing education requirements specified in current edition of Government Auditing Standards or its predecessor or must obtain certification as CIA, CGAP, CPA or CISA & satisfy continuing education requirements for renewal.

UNUSUAL WORKING CONDITIONS

May require travel; may be required to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Senior Internal Auditor	66482	14	03/23/2014	33

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts as lead worker over one or more internal auditors (i.e., provides work direction & on-job training to assigned auditors by monitoring daily work progress, conferring with auditors on problem areas &/or changes in emphasis of audit & reviewing work papers & audit reports for accuracy, completeness & compliance with agency requirements & standards; assists supervisor &/or independently prepares audit guidelines to include timeline, scope, goals & objectives of audits; schedules & coordinates audit assignments for auditors) &/or conducts non-routine audits of complex programs of assigned agency that involves performance, financial & compliance audits (i.e., identifies & evaluates agency risk areas & provides input to development of annual audit plan; identifies & defines issues, develops criteria, reviews & analyzes evidence & documents agency processes & procedures; conducts interviews, reviews documents, develops & administers surveys, composes summary memos & prepares working papers; identifies, develops & documents audit issues & recommendations using independent judgment concerning areas being reviewed; participates in process reviews & operational business process analysis & provides recommendations for business process improvements).

Assists in implementation of processes designed to provide reasonable assurance to various stakeholders of internal audit activity that activities are performed in accordance with its charter & consistent with Standards & Code of Ethics, operates in an effective & efficient manner & is perceived by those stakeholders as adding value & improving organization's operations.

Independently or as lead worker, ensures that appropriate processes exist & include appropriate supervision, periodic internal assessments & ongoing monitoring & periodic external assessments; assists higher level management in quality assurance to manage or minimize threats to auditor independence or objectivity; assists higher level management with investigations, complaints &/or issues made against OIA regarding audits; provides leadership in execution of audit exit interviews & customer service surveys with agencies; responsible for complying with internal audit standards & following OIA guidelines.

Communicates results of written reports & oral presentations to appropriate agency & OBM management; monitors against overall performance indicators for Annual Audit Plan as well as program objectives, milestones & key performance indicators for project teams; tracks project performance metrics; develops status reports & analysis for OIA management on an on-going basis; tracks & resolves program level issues.

MAJOR WORKER CHARACTERISTICS

Knowledge of employee training & development*; supervisory principles/techniques*; internal auditing & accounting principles & practices; industry standards & code of ethics for profession of internal auditing*; management principles & preferred business practices; business process analysis; management information systems terminology, concepts & practices; project management*; program policies, procedures, regulations & laws of assigned agency*. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to collect & analyze data, evaluate information & systems & draw logical conclusions; prepare meaningful, accurate & concise audit reports to include accurate recommendations to resolve/reduce deficiencies or non-compliance; negotiate issues & resolve problems; maintain composure under pressure while meeting multiple deadlines; effectively communicate verbally & in writing; establish & maintain positive relationships with co-workers, agency staff & external contacts & establish friendly atmosphere as team leader.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of undergraduate core coursework in accounting, finance, business administration, computer science or related field to include 16 semester or 24 quarter hours in accounting and course work in auditing; 4 yrs. exp. in auditing, accounting, business analysis or program evaluation that must include 12 mos. exp. in auditing in accordance with auditing standards adopted by a nationally accepted authoritative organization. Completion of graduate core program in accounting, finance, business administration, computer science or related field, or a certification (i.e., CIA, CPA, CGAP or CISA) may each substitute for one year of required experience (i.e., for a maximum substitution of two years).

-Or 3 yrs. exp. as Internal Auditor, 66481 with experience commensurate with type of audits to be conducted for assigned agency.

Note: positions which involve travel to audit sites in field also require valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Must satisfy continuing education requirements specified in current edition of Government Auditing Standards or its predecessor or must obtain certification as CIA, CGAP, CPA or CISA & satisfy continuing education requirements for renewal.

UNUSUAL WORKING CONDITIONS

May require travel; may be required to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Internal Audit Manager	66485	EX	04/26/2009	15

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Assists Internal Audit Chief in managing agency relationships through individual contacts & group meetings, manages identification & evaluation of assigned agency's risk areas & provides major input to development of Annual Audit Plan, plans, directs & coordinates multiple audits for various state agencies, coordinates & implements internal audit activities & functions for state agencies, ensures activities & functions comply with internal audit controls, policies, procedures & standards, manages audit staff in risk assessment process & development of Annual Audit Plans, manages audit staff along with planning, organizing, directing & monitoring of Internal Audit operations, including hiring, training, & evaluating staff & taking corrective actions to address performance problems, manages audit staff in conducting interviews, reviewing documents, developing process reviews & process documentation, developing & administering surveys, composing summary memos, & preparing working papers, manages audit staff in identification, development & documentation of audit issues & recommendations & assists with communicating results of audit & consulting projects via written reports & oral presentations to appropriate agency & OBM management & serves as liaison for internal audit division, audit staff public & representatives of other agencies.

Implements processes that are designed to provide reasonable assurance to various stakeholders of internal audit activity that it performs in accordance with its charter, which should be consistent with Standards & Code of Ethics, operates in an effective & efficient manner, & is perceived by those stakeholders as adding value & improving organization's operations; ensures appropriate processes exist & include appropriate supervision, periodic internal assessments & ongoing monitoring of quality assurance & periodic external assessments; ensures that quality assurance system is designed to manage or minimize threats to auditor independence or objectivity; investigates complaints & or issues made against OIA regarding recent audits; responsible for sharing leading practices across agencies; ensures full internal audits are performed every five years according to IIA Standards 1312 & results reported to OBM management & State Audit Committee; reports to OIA leadership regarding investigation findings & provides recommendations; conducts execution of audit exit interviews & customer service surveys with agencies; monitors & assists ongoing projects by assessing if project objectives will be achieved & are reasonable, all options have been identified & thoroughly analyzed, quantitative & qualitative analyses are complete & accurate, project plan has been established & project staff are adhering to plan & best practices used by other jurisdictions to accomplish project objectives might be adopted.

Delivers oral presentations to appropriate Agency & OBM management & Audit Committee; directs & assists in development & administration of OIA's Annual Audit Plan, project goals, strategy, staffing, scheduling, potential risks & mitigating plans & allocation of available resources; designs & manages development of overall performance indicators for Annual Audit Plan as well as program objectives, milestones & key performance indicators for project teams; tracks project performance metrics; develops & supports OIA program & project reporting & documentation processes; develops status reports & analysis for OIA management on an on-going basis; tracks & resolves program level issues.

MAJOR WORKER CHARACTERISTICS

Knowledge of internal auditing & accounting principles & practices; industry standards & code of ethics for profession of internal auditing; management principles & preferred business practices; business process analysis; management information systems terminology, concepts & practices; employee training & development; supervisory principles/techniques; project management; government agency program policies, procedures, regulations & laws. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to develop annual & long-term audit plans & operational policies, procedures & standards; collect & analyze data, evaluate information & systems & draw logical conclusions; review & edit audit workpapers & reports & analyses of justification &/or review of action taken by auditors to determine accuracy & compliance with quality assurance standards; establish friendly atmosphere as manager; negotiate issues & resolve problems; maintain composure under pressure while meeting multiple deadlines; effectively communicate verbally & in writing; establish & maintain positive relationships with co-workers, agency staff & external contacts.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of undergraduate core coursework in accounting, finance, business administration, computer science or related field; 6 yrs exp. in auditing, accounting, business analysis or program evaluation that includes 3 yrs exp. in supervision or project management. Completion of graduate core program in accounting, finance, business administration, computer science or related field, or a certification (i.e., CIA, CPA, CGAP or CISA) may each substitute for one year of required experience (i.e., for a maximum substitution of two years).

-Or 2 yrs. exp. as Senior Internal Auditor, 66482.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Must obtain certification as a CIA, CGAP, CPA or CISA & satisfy continuing education requirements for renewal.

UNUSUAL WORKING CONDITIONS

May require travel.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Internal Audit Section Chief	66486	EX	04/26/2009	16

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts on behalf of the Chief Audit Executive, formulates, approves & implements statewide internal audit policies & procedures, provides direction & guidance to agencies & establishes governance system that allows for effective management of audit priorities & directs comprehensive audit program including relationship building with agencies, internal audit policy development, performance, financial & compliance audit projects, supervises internal auditor managers & support staff & serves as member of OIA senior management team.

Directs identification & evaluation of assigned agency's risk areas & oversees development of Annual Audit Plan; directs audit staff in planning, organizing, directing & monitoring of Internal Audit operations, including hiring, training & evaluating staff & taking corrective actions to address performance problems; directs overall performance of audit procedures, including identifying & defining issues, developing criteria, reviewing & analyzing evidence & documenting client processes & procedures; communicates results of audit & consulting projects via written reports & oral presentations to appropriate agency & OBM management & State Audit Committee; responsible for sharing leading practices across agencies; works closely with agency leadership to solicit performance feedback from recent OIA audits conducted; assures quality, standardization & completeness of on-going & complete audits; investigates complaints &/or issues made against OIA regarding recent audits & provides consulting services to agency's management & staff.

Manages portfolio of OIA's projects, serving as program management office for OIA; responsible for planning, coordinating & resourcing all internal audit programs; works with internal audit management team to manage overall resource supply & demand process for internal audit resources; follows all State of Ohio & professional ethical standards.

MAJOR WORKER CHARACTERISTICS

Knowledge of internal auditing & accounting principles & practices; industry standards & code of ethics for profession of internal auditing; management principles & preferred business practices; business process analysis; management information systems terminology, concepts & practices; management or supervisory principles/techniques; project management; government agency program policies, procedures, regulations & laws. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to deal with large number of fiscal & technical variables & determine specific course of action; develop & implement operational policies & procedures; negotiate issues & resolve problems; maintain composure under pressure while meeting multiple deadlines; effectively communicate verbally & in writing; establish & maintain positive relationships within OIA & assigned agencies, in building credibility & showing value of internal audit.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of undergraduate core coursework in accounting, finance, business administration, computer science or related field; 8 yrs. exp. in auditing, accounting, business analysis, information technology or program evaluation, that includes 4 yrs supervisory or project management experience. Completion of graduate core program in accounting, finance, business administration, computer science or related field, or a certification (i.e., CIA, CPA, CGAP or CISA) may each substitute for one year of required experience (i.e., for a maximum substitution of two years).

-Or 2 yrs. exp. as Internal Audit Manager, 66485.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Must obtain certification as a CIA, CGAP, CPA or CISA & satisfy continuing education requirements for renewal.

UNUSUAL WORKING CONDITIONS

May require travel.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Internal Audit Quality Assurance Chief	66487	EX	04/26/2009	45

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts for & on behalf of State Chief Audit Executive & works independently with extensive latitude for initiative & judgment, serves as Quality Assurance Chief & as member of OIA senior management team, directs comprehensive quality assurance program & develops clearly defined quality assurance processes & procedures, communicates quality assurance findings to OIA leadership & staff as appropriate, works closely with agency leadership to solicit performance feedback from OIA audits conducted, assures quality, standardization, & completeness of on-going & completed audits, investigates complaints &/or issues made against OIA regarding audits & provides consulting services to agency's management & staff, manages portfolio of OIA projects & serves as program management office for OIA, responsible for planning, coordinating & resourcing all internal audit programs, works with OIA management team to manage overall resource supply & demand process for internal audit resources & supervises assigned quality assurance staff.

MAJOR WORKER CHARACTERISTICS

Knowledge of internal auditing & accounting principles & practices; industry standards & code of ethics for profession of internal auditing; management principles & preferred business practices; business process analysis; management information systems terminology, concepts & practices; quality assurance principles/techniques; management or supervisory principles/techniques; project management; government agency program policies, procedures, regulations & laws. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to deal with large number of fiscal & technical variables & determine specific course of action; develop & implement operational policies & procedures; negotiate issues & resolve problems; maintain composure under pressure while meeting multiple deadlines; effectively communicate verbally & in writing; establish & maintain positive relationships within OIA & assigned agencies, in building credibility & showing value of internal audit.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of undergraduate core coursework in accounting, finance, business administration, computer science or related field; 9 yrs. exp. in auditing, accounting, business analysis, information technology or program evaluation, that includes 4 yrs quality assurance, supervisory, or project management experience. Completion of graduate core program in accounting, finance, business administration, computer science or related field, or a certification (i.e., CIA, CPA, CGAP or CISA) may each substitute for one year of required experience (i.e., for a maximum substitution of two years).

-Or 3 yrs. exp. as Internal Audit Manager, 66485.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Must obtain certification as a CIA, CGAP, CPA or CISA & satisfy continuing education requirements for renewal.

UNUSUAL WORKING CONDITIONS

May require travel.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
State Chief Audit Executive	66488	EX	04/26/2009	46

JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Plans, implements & directs statewide internal audit activities & establishes controls & review process to ensure compliance with statutes, ensures audit activities identify & evaluate significant risk & contribute to improvement of risk management & systems of internal control for State of Ohio agencies set forth in Sub. H.B. 166 (i.e., 127th G.A.), oversees activities of the OIA, responsible for preparation & execution of annual audit schedule based on overall risk assessment of State of Ohio agencies, testifies at hearings & attends meetings, serves as trusted advisor & maintains open, direct & effective communications with State of Ohio Audit Committee, OBM Director & Governor of State Ohio.

Consults with OIA senior management & other governmental agencies, Ohio legislature & Governor's office; identifies problem areas in risk management, internal controls, business process management & governance; consults with state audit committee to ensure internal audits conform to applicable statutes, standards & code of ethics; ensures collaboration of internal audit activities with external auditors, Ohio Inspector General's Office, state agency management & other entities.

MAJOR WORKER CHARACTERISTICS

Knowledge of policies & procedures related to auditing standards; operational & financial auditing procedures; state & federal laws; management; labor relations; Sarbanes-Oxley rules & regulations; resource planning; budgeting; public relations; human relations; government structure & processes relative to State of Ohio; interviewing; employee training & development; supervisory principles & techniques. Skill in use of personal computer with word processing, spreadsheet & other business software to prepare reports, memos, summaries & analyses. Ability to interpret extensive variety of technical material in books, journals & manuals; use statistical analysis; prepare & deliver speeches before specialized audiences & general public; develop clear & concise reports containing audit observations & recommendations; establish friendly atmosphere as manager; handle sensitive inquiries & contacts with government officials & general public.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT

Completion of bachelor's degree; 4 yrs. exp. as registered PA or CPA as authorized by chapter 4701 of the Ohio Revised Code; certification as a CIA, CGAP or CPA; 6 yrs. exp. in auditing.

-or completion of bachelor's degree; 4 yrs. exp. as registered PA or CPA as authorized by chapter 4701 of the Ohio Revised Code; 10 yrs. exp. in auditing.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT

Completion of required continuing education for maintenance of certifications.

UNUSUAL WORKING CONDITIONS

May require travel.