

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

Internal Auditor

**SERIES NO.:**

6641

**MAJOR AGENCIES:**Attorney General, Education, Industrial Commission, Lottery,  
PUCO, Secretary of State only**EFFECTIVE DATE:**

04/26/2009

**SERIES PURPOSE:**

The purpose of the internal auditor occupation is to conduct formal reviews & analyses of an assigned agency's statewide internal operations & controls, which may include review of financial data & reports for accuracy, to provide management with information concerning effectiveness of operations & areas of inefficiency & non-compliance with policies & regulations.

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

At the three middle levels, incumbents act as unit, section/district, or chief internal auditor in state agency.

This classification series does not include the following:

Unemployment insurance auditors - see Unemployment Compensation Compliance Auditor, 6613 series.

Internal/state revenue auditors - see Tax Commissioner Agent, 668 Group.

Financial institution auditors - see Financial Institution Examiner, 6614 series.

Workers' compensation tax underwriters - see Workers' Compensation Underwriter, 6679 series.

Individuals handling daily accounting/examination & auditing transactions for processing of bills, vouchers, invoices or for reimbursement of claims or third-party reimbursement see Examiner, 6611 series.

Individuals handling unemployment contribution examination, see Unemployment Contributions Examiner, 6621 series.

Insurance examiners - see Internal Insurance Examiners, 6672 series.

Individuals solely responsible for conducting analyses & reviews (i.e., program audits) for effectiveness of programs, projects or activities, see Management Analyst, 6321 series.

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).

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; entities 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 1	66411	31	03/07/1993

**CLASS CONCEPT:**

The full performance level class works under direction & requires considerable knowledge of accounting & auditing in order to learn to conduct &/or conduct routine audits of simply structured &/or complex programs, including financial, operational & compliance audits & prepare report of findings & recommendations.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Auditor 2	66412	32	03/07/1993

**CLASS CONCEPT:**

The advanced level class works under direction & requires thorough knowledge of accounting & auditing in order to learn to conduct &/or conduct non-routine audits of simply structured programs, including financial, operational & compliance audits, prepare report of findings & recommendations & learn to conduct non-routine audits of complex programs.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Auditor 3	66413	33	03/07/1993

**CLASS CONCEPT:**

The advanced level class works under direction & requires thorough knowledge of accounting & auditing in order to prepare audit programs/guidelines &/or coordinate work of internal audit personnel, conduct non-routine audits of complex programs &/or act as lead worker, conduct financial, operational & compliance audits of entities regardless of program complexity & resolve &/or assist lower-level internal auditors in resolving most complex audit problems.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Audit Supervisor 1	66415	13	04/26/2009

**CLASS CONCEPT:**

The first supervisory level class works under general direction & requires thorough knowledge of accounting & auditing in order to supervise internal auditors assigned to one unit or act as chief internal auditor for small agency or non-decentralized commission (i.e., level to be used where chief fiscal officer is classified as Fiscal Officer 2) & supervise lower-level internal auditors.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Audit Supervisor 2	66416	14	04/26/2009

**CLASS CONCEPT:**

The second supervisory level class works under general direction & requires extensive knowledge of accounting in order to supervise lower-level internal audit supervisors for assigned section or in district office or act as chief internal auditor for elected/appointed official or agency that is not multi-funded &/or multifaceted nor considered largest, decentralized agency/commission (i.e., level to be used where chief fiscal officer is classified as Fiscal Officer 3 or Business Administrator 4) & supervise lower-level internal audit supervisors &/or internal auditors.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Internal Audit Program Manager	66417	15	04/26/2009

**CLASS CONCEPT:**

The first managerial level class works under administrative direction & requires extensive knowledge of accounting, auditing & state government accounting methods & procedures in order to plan, implement & direct internal audit program for largest, decentralized state agency/ commission (i.e., includes district, institutional, regional &/or community services operations under same appointing authority) & supervise lower-level internal audit supervisors &/or internal auditors (i.e., level to be used where chief fiscal officer is classified as Fiscal Officer 4 or Business Administrator 5), or plan, implement & direct all activities of internal audit program of large, decentralized agency (i.e., as defined previously) & includes external audits of operations which have been privatized (e.g., state liquor stores), but still fall under regulatory control of given state agency & supervise assigned staff.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Internal Auditor 1	66411	14	03/07/1993	31

**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.)**

Learns to conduct &/or conducts routine audits (i.e., financial, compliance &/or operational audits) of simply structured &/or complex programs (e.g., reviews reference materials & confers with staff members relative to previous or similar audits conducted in assigned area; identifies problems & prepares questions to pose during audit; reviews & analyzes records, operations, organization, systems & controls & interviews employees involved in program, unit or function being audited) independently or as part of team (i.e., can be responsible for total audit or segment thereof).

Assists in planning & writing &/or plans & writes audit guidelines for assigned audits or audit segment; assists in preparing &/or prepares workpapers, supporting schedules & materials & preliminary audit reports; assists in preparing &/or prepares final audit report summarizing work performed, findings & recommendations to improve/resolve deficiencies or non-compliance.

Meets with &/or telephones appropriate representatives to be involved in audit to participate in outlining or outline scope of audit; attends meetings to review or participate in discussion of audit findings with appropriate representatives of entity audited; conducts program audits as directed; accompanies higher-level internal auditor on non-routine audits of simply structured programs for training purposes as assigned; attends in-service training & staff meetings.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited\*; public relations\*. Skill in use of calculator & personal computer/video display terminal. Ability to develop audit guidelines for & conduct routine financial, compliance & operational audits; prepare meaningful, accurate & concise audit reports to include accurate recommendations to resolve/reduce deficiencies or non-compliance; handle routine & sensitive contacts with representatives of entity undergoing audit & cooperate with co-workers.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting to include coursework in auditing.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting.

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:**

Not applicable.

**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 Auditor 2	66412	14	03/07/1993	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.)**

Learns to conduct &/or independently conducts non-routine audits (i.e., financial, compliance &/or operational audits) of simply structured programs (e.g., prepares preliminary &/or comprehensive audit guidelines to include timeline, scope, goals & objectives; determines types of tests & procedures necessary to perform audit; reviews & analyzes records, operations, organization, systems & controls & interviews appropriate parties involved in program, unit or function being audited; confers with supervisor concerning changes in emphasis of audit & problems encountered during course of audit), assists in preparing &/or prepares necessary workpapers, related audit materials, preliminary audit reports & final audit report or draft audit report to summarize activities, findings & recommendations to improve/resolve deficiencies or non-compliance.

Plans &/or assists in planning & conducts routine audits of simply structured &/or complex programs & prepares required workpapers, supporting schedules & materials & reports (i.e., audit work can be done independently, as part of team under another's direction or as team leader for particular audit).

Conducts entrance interviews with appropriate representatives to discuss scope of audit & exit interviews to review findings & recommendations; conducts program audits when necessary; answers telephoned or written inquiries concerning audits; attends in-service training & staff meetings; learns to conduct & assists higher-level internal auditor in conducting non-routine audits of complex programs.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited\*; public relations. Skill in use of calculator & personal computer/video display terminal. Ability to independently develop audit guidelines for & conduct non-routine financial, compliance & operational audits; prepare meaningful, accurate & concise audit reports to include accurate recommendations to resolve/reduce deficiencies or non-compliance; handle routine & sensitive contacts with representatives of entity undergoing audit.

(\*)Developed after employment

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting to include coursework in auditing; 12 mos. exp. in internal &/or external auditing.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 12 mos. exp. in internal &/or external audit.

-Or 12 mos. exp. as Internal Auditor 1, 66412.

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:**

Not applicable.

**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 Auditor 3	66413	14	03/07/1993	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.)**

Independently conducts non-routine audits of complex programs &/or acts as lead worker over lower-level internal auditors on continuous, daily basis (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) & acts in absence of supervisor to ensure continued functioning of unit/office.

Independently &/or as lead worker, prepares audit guidelines & conducts routine & non-routine audits of simply structured &/or complex programs to include handling most difficult audit issues.

Prepares audit reports & workpapers or if acting as lead worker, also reviews audit reports or segments thereof prepared by team members for accuracy, completeness & compliance with agency standards & procedures & to justify findings & recommendations.

Conducts entrance & exit conferences with representatives of unit, program, function or entity audited; responds to telephoned & written inquiries concerning audits; attends in-service training & staff meetings; conducts program audits when necessary.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of employee training & development\*; supervisory principles/techniques\*; accounting; auditing; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited; public relations. Skill in use of calculator & personal computer/video display terminal. Ability to develop audit guidelines for & oversee/conduct routine & non-routine financial, compliance & operational audits; prepare meaningful, accurate & concise audit reports to include accurate recommendations to resolve/reduce deficiencies or non-compliance; handle routine & sensitive contacts with representatives of entity undergoing audit & establish friendly atmosphere as audit team leader as lead worker.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

12 mos. exp. as Internal Auditor 2, 66412 with experience commensurate with type of audits to be conducted for employing agency.

-Or completion of undergraduate core coursework in accounting to include coursework in auditing; 2 yrs. exp. in internal &/or external auditing.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 2 yrs. exp. in internal &/or external auditing.

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:**

Not applicable.

**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 Supervisor 1	66415	EX	04/26/2009	13

**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.)**

Supervises internal auditors (e.g., plans, coordinates & schedules work assignments; reviews all workpapers & audit reports for completeness, accuracy & compliance with agency procedures & standards; justifies audit recommendations; trains audit personnel; confers with staff concerning problems &/or changes in emphasis of audits) assigned to one unit, or acts as chief internal auditor (i.e., develops & implements internal audit policies, procedures & standards & assures compliance with same; plans & writes audit work plans for audits or segments thereof; plans &/or participates in planning budget & monitors expenditures; coordinates audit function with other agencies; reviews audit workpapers & reports & justifies recommendations) & supervises assigned internal audit staff of small agency/non-decentralized commission (i.e., chief fiscal officer is classified as Fiscal Officer 2).

Conducts routine & non-routine audits (i.e., financial, compliance &/or operational audits) of simply structured &/or complex programs; resolves most difficult audit issues or those beyond skill of internal audit staff; conducts program audits when necessary.

Conducts &/or attends entrance & exit conferences with representatives of unit, program or function audited; responds to written & telephoned inquiries; attends conferences, meetings & training sessions.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing; employee training & development; supervisory principles/techniques\*; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited; public relations. Skill in use of calculator & personal computer/video display terminal. Ability to develop audit work plans &/or operational policies, procedures & standards; prepare &/or review & edit audit workpapers & reports & justify recommendations; establish friendly atmosphere as supervisor or chief internal auditor; handle routine & sensitive inquiries from & contacts with other governmental officials & representatives of entity undergoing audits.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

12 mos. exp. as Internal Auditor 3, 66413.

-Or 2 yrs. exp. as Internal Auditor 2, 66412; 6 mos. exp. acting as audit team leader.

-Or completion of undergraduate core coursework in accounting to include coursework in auditing; 3 yrs. exp. in internal &/or external auditing; 6 mos. exp. as audit team leader.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 3 yrs. exp. internal &/or external auditing; 6 mos. exp. as audit team leader.

Note: positions involving travel to field audit sites 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:**

Not applicable.

**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 Supervisor 2	66416	EX	04/26/2009	14

**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 in or plans, implements & directs internal audit activities, to include long-range planning & annual plans, policies, procedures & standards & supervises two or more lower-level internal audit supervisors for assigned section or in district office, or acts as chief internal auditor in agency/commission where chief fiscal/business officer is classified as Business Administrator 4 or Fiscal Officer 3 & supervises lower-level internal audit supervisors &/or internal auditors & in addition to one of previous options, assures compliance of internal audit function, assists in or prepares budget & monitors expenditures, initiates studies to improve efficiency or operations, coordinates activities with other divisions &/or agencies, assists in or plans & directs training of personnel & directs or assists in preparation of cases slated for litigation.

Reviews analyses of audit findings & justifications; develops system to follow-up on action taken concerning recommendations made & reports failure to implement audit recommendations that could have serious adverse impact to higher-level management personnel; confers with top management &/or representatives of entity audited to resolve administrative/operational problems.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; employee training & development; supervisory principles/techniques; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited; public relations. Skill in use of calculator & personal computer/video display terminal. Ability to develop audit work plans &/or operational policies, procedures & standards; prepare &/or review & edit audit workpapers & reports & analyses of justification & determine whether recommendation should be implemented; establish friendly atmosphere as supervisor or chief internal auditor; handle routine & sensitive inquiries from & contacts with other government officials & representatives of entity undergoing audits.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

12 mos. exp. as Internal Audit Supervisor 1, 66415.

-Or 24 mos. exp. as Internal Auditor 3, 66413.

-Or completion of undergraduate core coursework in accounting to include coursework in auditing; 4 yrs. exp. in internal &/or external auditing; 18 mos. trg. or 18 mos. exp. in supervisory principles/techniques & employee training & development.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 4 yrs. exp. in internal &/or external auditing; 18 mos. trg. or 18 mos. exp. in supervisory principles/techniques & employee training & development.

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

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**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 Program Manager	66417	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.)**

Plans, directs & implements internal audit program for decentralized agency/commission (i.e., includes district, regional, institutional &/or community services operations) where chief fiscal/business officer is classified as Fiscal Officer 4 or Business Administrator 5 (e.g., plans annual & long-range audit plans; develops & implements audit procedure manual & standards; ensures program activities comply with policies, procedures & standards; plans or oversees training for staff; initiates studies to increase program efficiency; plans budget, to include personnel needs & monitors expenditures; coordinates audit function with other divisions &/or agencies to include preparing cases slated for litigation) & supervises internal audit supervisors &/or internal auditors; or plans, implements & directs all activities of internal audit program of large decentralized agency (i.e., as defined previously) & includes external audits of operations which have been privatized (e.g., state liquor stores), but still fall under regulatory control of given state agency & supervises assigned staff.

Reviews audit workpapers, audit findings & recommendations or analyses of justifications for recommended action &/or reviews action taken by subordinate supervisory or other agency personnel; develops system to follow-up on action taken concerning audit recommendations made & informs failure to implement same that could result in serious adverse impact to top management; confers with top &/or representatives of entity audited or monitored to resolve administrative/operational problems.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing; employee training & development; supervisory principles/techniques; state's central accounting system & laws, rules & regulations governing programs, functions, accounts or entity to be audited; public relations. Skill in use of calculator & personal computer/video display terminal. Ability to develop audit annual & long-term audit plans & operational policies, procedures & standards; review & edit audit workpapers & reports & analyses of justification &/or review of action taken by subordinate supervisor to determine accuracy & compliance; establish friendly atmosphere as chief internal auditor; handle routine & sensitive inquiries from & contacts with other government officials & representatives of entity undergoing audits.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

6 mos. exp. as Internal Audit Supervisor 2, 66416.

-Or 18 mos. exp. as Internal Audit Supervisor 1, 66415.

-Or completion of undergraduate core coursework in business or public administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 5 yrs. exp. in internal &/or external auditing; 2 yrs. trg. or 2 yrs. exp. in supervisory principles & techniques or management.

-Or completion of undergraduate core coursework in accounting to include coursework in auditing; 5 yrs. exp. in internal &/or external auditing; 2 yrs. trg. or 2 yrs. exp. in supervisory principles/techniques or management.

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

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

May require travel.