

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

**CLASSIFICATION SERIES**

Internal Auditor

**SERIES NUMBER**

6648

**MAJOR AGENCIES**

Office of Budget and Management Only

**EFFECTIVE**

06/07/2020

**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 operational, program, financial, information technology &/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 first level, incumbents conduct operational, program, financial, compliance audits for assigned agencies.

At the second level, incumbents conduct information technology audits.

At the higher levels, incumbents act as directors & administrator for all internal audit operations carried out by the Office of Internal Audit (i.e., Internal Audit) 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.

Information technology audit: review & analysis of information technology processes, &/or procedures to assess IT-related risks, evaluate design &/or effectiveness of IT controls, & determine compliance with IT industry standards & best practices & federal regulations to include application/software development, database security, system level & system software & utility access controls, IT general controls (e.g., IT operations, physical access, security, application/system development, IT change management), IT infrastructure, IT change management, NIST cybersecurity, patch management, project management, security controls, secure coding practices & cloud computing.

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: examination & evaluation of systems of internal control to determine the reliability & integrity of information, compliance with policies, plans, procedures, laws & regulations, safeguarding of assets; accomplishment of established objectives & goals for operations & programs; 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).

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.

This Classification is for use by Office of Budget and Management (OBM) only.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Internal Auditor	66483	32	06/07/2020

**CLASS CONCEPT**

The advanced level class works independently or as part of a team under direction & requires thorough knowledge of accounting & auditing procedures in order to perform all operational, financial, program & compliance audits, provide consulting services to state agency management & staff, evaluating & testing business processes & associated business, automated & system access controls & identifying areas of risk

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
IT Internal Auditor	66484	32	06/07/2020

**CLASS CONCEPT**

The advanced level class works independently or as part of a team under direction & requires thorough knowledge of information technology principles & practices & auditing procedures in order to perform all information technology audits, providing consulting services to agency's management & staff, evaluating & testing business & information technology processes & associated controls & identifying areas of risk.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Internal Audit Manager	66485	15	06/07/2020

**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 section chief in planning, implementing & directing internal audit program (i.e., manage & conduct operational, financial, compliance, or information technology audit projects ensuring internal audit standards & Internal Audit guidelines are followed, provide consulting services to agency management & staff & supervise, train & coach internal audit staff).

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Internal Audit Section Chief	66486	16	06/07/2020

**CLASS CONCEPT**

The second level managerial level class assists the State 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, operational, financial, compliance or information technology audit projects, supervise internal auditor managers & support staff & serve as member of Internal Audit senior management team.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>PAY RANGE</u>	<u>EFFECTIVE</u>
Chief Internal Auditor	66488	46	06/07/2020

**CLASS CONCEPT**

The executive level class works under administrative direction from OBM director, Senior Deputy Director & State of Ohio Audit Committee & requires general knowledge of accounting, auditing, information technology & 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 & supervises internal audit section chiefs.

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Internal Auditor	66483	14	06/07/2020	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.)**

Independently or as part of a team, conducts operational, financial, program & compliance audits of assigned agencies; identifies & evaluates agency risk areas & assesses &/or recommends improvements to internal controls to mitigate agency risks; identifies & defines audit scope & objectives, develops criteria, reviews & analyzes evidence & documents agency processes & procedures; conducts interviews to gather information from stakeholders, customers & management, requests & reviews documents, develops & administers surveys; identifies internal controls & performs testing to ensure controls are in place & functioning; prepares working papers; identifies, develops & documents audit issues & recommendations using independent judgment concerning areas being reviewed; participates in process reviews & operational process analysis & provides recommendations for process improvements/efficiencies; tracks & conducts follow-up activities on prior audit issues reported & validates agency remediation in accordance with office of internal audit policies; evaluates & tests application-level access & automated controls; provides input to development of annual audit plan.

Independently ensures that appropriate processes exist & OBM & Internal Audit's policies & procedures & internal audit industry standards are followed.

Communicates or assists in communicating with assigned agencies during audit process, leads client interviews, compiles audit & consulting results & prepares written reports & participates in oral presentations to appropriate agency & OBM management; tracks project performance metrics; develops status reports & analysis for Internal Audit management on an on-going basis; develops & maintains agency & staff relationships through individual contacts & group meetings; represents Internal Audit 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\*; management of multiple projects/audits\*; 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, applications & systems & assess related risk & controls & 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 program in accounting, finance, public or business administration, economics, or related field; 12 mos. exp. in internal or external auditing.

-Or 3 yrs. exp. in internal or external auditing

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

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

Must satisfy training requirements established by OBM Internal Audit, in accordance with the current edition of Generally Accepted Auditing Standards.

**UNUSUAL WORKING CONDITIONS:**

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

<u>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
IT Internal Auditor	66484	14	06/07/2020	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.)**

Independently or as part of a team, conducts information technology audits of assigned agencies (e.g. IT security processes, application development procedures, IT Governance procedures, NIST cybersecurity processes & compliance with federal security regulations); identifies & evaluates IT risk areas & assesses &/or recommends improvements to the related controls to mitigate risk; identifies & defines audit scope & objectives, develops criteria, reviews & analyzes evidence & documents agency processes & procedures; conducts interviews to gather information from stakeholders, customers & management, requests & reviews technical documents to analyze IT processes, develops & administers surveys, identifies relevant controls & performs testing to ensure internal controls are in place & functioning; prepares working papers; identifies, develops & documents audit issues & recommendations using independent judgment concerning areas being reviewed; participates in process reviews & information technology process analysis & provides recommendations for process improvements/efficiencies; tracks & conducts follow-up activities on prior audit issues reported & validates agency remediation in accordance with office of internal audit policies; provides input to development of annual audit plan.

Independently ensures that appropriate processes exist & OBM & Internal Audit's policies & procedures & internal audit industry standards are followed.

Communicates or assists in communicating with assigned agencies during audit process, leads client interviews, compiles audit & consulting results & prepares written reports & participates in oral presentations to appropriate agency & OBM management; tracks project performance metrics; develops status reports & analysis for Internal Audit management on an on-going basis; develops & maintains agency & staff relationships through individual contacts & group meetings; represents Internal Audit on organizational projects.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of information technology frameworks & principles & practices, industry standards, auditing procedures, & code of ethics for profession of internal auditing\*; management principles & preferred business practice; management information systems terminology, concepts & practices; management of multiple projects/audits\*; 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 evaluate IT security processes, application/system development processes, & related IT functions in order assess related risks & controls; 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 program in computer science or related field; 12 mos. exp. in IT audit, IT application development, IT security processes or IT project management.

-Or 3 yrs. exp. in IT audit, IT application development, IT security processes or IT project management.

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

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

Must satisfy training requirements established by OBM Internal Audit, in accordance with the current edition of Generally Accepted Auditing Standards.

**UNUSUAL WORKING CONDITIONS:**

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

<b>CLASS TITLE</b>	<b>CLASS NUMBER</b>	<b>B. U.</b>	<b>EFFECTIVE</b>	<b>PAY RANGE</b>
Internal Audit Manager	66485	EX	06/07/2020	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 & coordinates multiple internal audit activities for various state agencies; ensures activities & functions comply with internal audit controls, policies, procedures & standards; supervises 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 audit 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; investigates complaints & or issues made against Internal Audit regarding recent audits; responsible for sharing leading practices across agencies; reports to Internal Audit leadership regarding investigation findings & provides recommendations; 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.

Assists Internal Audit Section Chief in managing agency relationships through individual contacts & group meetings; delivers oral presentations to appropriate Agency & OBM management & Audit Committee; manages identification & evaluation of assigned agency's risk areas & assists in development & administration of Internal Audit's Annual Audit Plan, project goals, strategy, staffing, scheduling, potential risks & mitigating plans & allocation of available resources; manages program objectives, milestones & key performance indicators for project teams; tracks project performance metrics; develops & supports Internal Audit program & project reporting & documentation processes; develops status reports & analysis for Internal Audit 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.; collect & analyze data, evaluate information & systems & draw logical conclusions; review & edit audit work papers & 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 & establish friendly atmosphere as a manager.

(\*)Developed after employment

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Completion of graduate core program in accounting, finance, business administration, computer science or related field; 5 yrs. exp. in internal or external auditing; 12 mos. supervisory &/or management principles & techniques.

-Or completion of undergraduate core program in accounting, finance, business administration, computer science or related field; 6 yrs. exp. in internal or external auditing; 12 mos. supervisory &/or management principles & techniques.

-Or 6 yrs. exp. in internal or external auditing; 12 mos. supervisory &/or management principles & techniques.

Note: For positions involved in information technology audits, applicants must also have 12 mos. exp. in auditing information technology processes & procedures.

-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>CLASS TITLE</u>	<u>CLASS NUMBER</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY RANGE</u>
Internal Audit Section Chief	66486	EX	06/07/2020	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.)**

Assists State Chief Audit Executive; contributes to & enforces 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, operational, financial & compliance audit projects; supervises internal audit managers & support staff & serves as member of Internal Audit senior management team.

Directs identification & evaluation of assigned agency's risk areas & provides major contribution to 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; ensures appropriate processes exist & include appropriate supervision, periodic internal assessments & ongoing monitoring of quality assurance & periodic external assessments; 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 Internal Audit audits conducted; assures quality, standardization & completeness of on-going & complete audits; 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; investigates complaints &/or issues made against Internal Audit regarding recent audits & provides consulting services to agency's management & staff.

Manages portfolio of Internal Audit's projects; 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.

Delivers oral presentations to appropriate Agency & OBM management & Audit Committee; assists in development & administration of Internal Audit's Annual Audit Plan, project goals, strategy, staffing, scheduling, potential risks & mitigating plans & allocation of available resources; manages program objectives, milestones & key performance indicators for project teams; tracks project performance metrics; develops & supports Internal Audit program & project reporting & documentation processes; develops status reports & analysis for Internal Audit 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; supervisory principles/techniques; employee training & development; 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; collect & analyze data, evaluate information & systems & draw logical conclusions; review & edit audit work papers & reports & analyses of justification &/or review of action taken by auditors to determine accuracy & compliance with quality assurance standards; establish friendly atmosphere as manager; ability to develop annual & long-term audit plans & operational policies, procedures & standards; 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 Internal Audit & assigned agencies, in building credibility & showing value of internal audit.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Completion of graduate core program in accounting, finance, business administration, computer science or related field; 6 yrs. exp. in internal or external auditing; 24 mos. supervisory &/or management principles & techniques.

-Or completion of undergraduate core program in accounting, finance, business administration, computer science or related field; 8 yrs. exp. in internal or external auditing; 24 mos. supervisory & or management principles & techniques.

-Or 10 yrs. exp. in internal or external auditing; 24 mos. supervisory &/or management principles & techniques.

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

Note: For positions involved in information technology audits, applicants must also have 24 mos. exp. in auditing information technology processes & procedures.

-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.



<b>CLASS TITLE</b>	<b>CLASS NUMBER</b>	<b>B. U.</b>	<b>EFFECTIVE</b>	<b>PAY RANGE</b>
Chief Internal Auditor	66488	EX	06/07/2020	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 audit charters, policies & procedures & controls & review process to ensure compliance with statutes, establishes governance system that allows for effective management of audit priorities, 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 Internal Audit & State Audit Committee, responsible for preparation & execution of Annual Audit Plans based on overall risk assessment of State of Ohio agencies, ensures that quality assurance system is designed to manage or minimize threats to auditor independence or objectivity; ensures external assessment is performed every five years according to IIA Standards & results reported to OBM management & State Audit Committee; 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 & supervises internal audit section chiefs.. Ensures that Internal Audit activity conforms with the *International Standards for the Professional Practice of Internal Auditing*.

Consults with Internal Audit 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;; management information systems terminology, concepts & practices, state & federal laws; management; labor relations; 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 develop annual & long-term audit plans & operational policies, procedures & standards; 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.

**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