

**CLASS SPECIFICATION**  
**County of Fairfax, Virginia**

**CLASS CODE:** 1107

**TITLE:** DIRECTOR OF INTERNAL AUDIT

**GRADE:** E-09

**DEFINITION:**

Plans and directs the work of the Internal Audit Office within the Office of the County Executive; develops and implements a strategic plan and a comprehensive annual internal audit program; maintains effective communication with the County Executive's Leadership Team and department heads; and performs related work as required.

**DISTINGUISHING CHARACTERISTICS OF THE CLASS:**

This class is exempt from the County's merit system under Article 4, Subsection 15.2-821 of the Code of Virginia and Section 3-1-2(b)(1) of the Merit System Ordinance.

The Director of Internal Audit is distinguished from the Deputy Director of Internal Audit in that the Director of Internal Audit is an administrative managerial class, reporting directly to the County Executive, with overall accountability for the quality and effectiveness of a comprehensive annual internal audit program and on the achievement of agency goals and objectives whereas the Deputy Director of Internal Audit assist the Director and acts on his behalf in managing the Internal Audit Office..

**ILLUSTRATIVE DUTIES:**

Prepares, monitors, and reports on program performance measurement data for the internal audit function;

Plans and directs audits of County operations, internal controls, and records;

Directs formal Countywide risk assessments to assess organizational risk and focus audit resources on high-risk areas;

Prepares and updates the Internal Audit Office Strategic Plan;

Supervises the appraisal of County activities in terms of efficiency, effectiveness, and compliance with applicable laws, regulations, procedures, and good management practices;

Prepares an annual audit work plan that identifies and prioritizes areas to be examined;

Directs the conduct of audits and the preparation of audit reports summarizing audit examinations and resulting recommendations;

Assigns, schedules, and budgets all audit resources;

Reviews and approves all written reports;

Instructs supervisory staff in developing the nature and scope of assigned audits;

Prepares periodic progress reports for the County Executive;

Directs follow-up reviews of actions taken to implement audit recommendations;

Directs the performance of an internal quality assurance program for all audit work;

Establishes operating and administrative policies and procedures for the Internal Audit Office;

Completes annual performance appraisals for the Deputy Director and other internal audit personnel.

**REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:**

Comprehensive skill in applying analytical techniques and sound judgement to the review of departmental operations;

Extensive knowledge of internal audit standards, procedures, techniques and internal control;

Extensive knowledge of governmental accounting and auditing principles, methods, and practices;

Extensive knowledge of information systems, standards, procedures and techniques;

Extensive knowledge of management principles, methods, and practices;

Ability to apply governmental principles and practices to complex systems;

Ability to perform as a knowledgeable and skilled advocate of the County's leadership philosophy;

Ability to plan, organize, and supervise analyses and reports of financial, information systems, and operational activities;

Ability to communicate clearly and concisely, orally and in writing;

Ability to work effectively under pressure;

Ability to effectively use personal computers and common software, i.e. word processing, spreadsheet, flowcharting;

Ability to establish and maintain effective working relationships.

**EMPLOYMENT STANDARDS:**

Any combination of education, experience, and training equivalent to:

Graduation from an accredited four-year college or university with a bachelor's degree in business administration, public administration, or a related field, with major course work in accounting, auditing, finance, information systems and/or computer science; PLUS

Eight years of professional internal auditing experience, including three years of supervisory experience.

**CERTIFICATES AND LICENSES REQUIRED:**

Certification as a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Information System Auditor (CISA).

**NECESSARY SPECIAL REQUIREMENTS:**

This position, because it is one with financial responsibility, will be subject to a criminal history record check and credit check as a condition of hiring and periodically thereafter. Applicant or employee will be required to submit a request for a criminal history record check and credit check to the appropriate agency. Applicants/employee in this position must demonstrate financial responsibility in personal finances as a condition of employment

EXEMPT CODE CHANGE:	June 2009
REVISED:	September 27, 2005
REVISED:	April 16, 2002
REVISED:	August 30, 1996
REVISED:	April 10, 1991
ESTABLISHED:	April 25, 1983