

CLASS SPECIFICATION
County of Fairfax, Virginia

CLASS CODE: 1266

TITLE: AUDITOR III

GRADE: S-27

DEFINITION:

Under general supervision, performs a variety of complex audits, including financial, compliance and operational; conducts investigation, construction contract reviews and financial analyses; exercises considerable independent judgment in solving problems; serves as a team leader on major audits and may specialize in a particular type of audit; and performs other related duties as assigned.

DISTINGUISHING CHARACTERISTICS OF THE CLASS:

The Auditor III is distinguished from the Auditor II in that the Auditor II is full-performance and performs a variety of audit procedures whereas the Auditor III is advanced level audit work, in which incumbents are expected to lead/conduct complex audits at an advanced level with minimal supervision. The Auditor III is distinguished from the Auditor IV in that the Auditor III performs complex auditing procedures whereas the Auditor IV plans complex audit programs and supervises professional level auditors in the implementation of audit programs.

ILLUSTRATIVE DUTIES:

Examines department programs and activities to evaluate efficiency and effectiveness of their operations to prevent waste and safeguard assets;
Plans the scope of an audit, performs risk assessment, and develops a risk-based fieldwork audit program;
Examines internal controls in major financial processes to determine adequacy to prevent fraud and waste, and safeguard assets;
Evaluates accuracy and propriety of contractor costs in claims and proposals;
Examines contracts and compliance with contract provisions;
Conducts investigative audits to review allegations of fraud, waste, and abuse;
Presents oral and written reports to management, communicating findings and recommendations during and at the conclusion of an audit concerning recommendations regarding the adequacy and effectiveness of department control systems;
Serves as consultant to County management on operating issues;
Analyzes complex department operations for efficiency, effectiveness, and compliance with policies and procedures;
Evaluates department responses to audit reports;
Performs assigned follow up audits of department action plans;
Performs quality control reviews of other staff members' workpapers.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Thorough knowledge of internal auditing standards, procedures, techniques, and internal controls;
Thorough knowledge of governmental accounting principles, methods, and practices;
Thorough knowledge of management principles, methods, and practices;

Thorough knowledge of County mainframe computer application systems, ie., accounting, purchasing, etc.;

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

Ability to problem solve and analyze complex County operations;

Ability to establish and maintain effective working relationships;

Ability to plan work, develop audit methodology, and complete assignments within established deadlines;

Ability to work independently within established policies, procedures, and guidelines;

Ability to communicate clearly and concisely both orally and in writing with all levels, including senior management;

Familiarity with data extraction and analysis software tools.

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, or finance; PLUS
 Three years of professional experience in auditing or accounting.

CERTIFICATES AND LICENSES REQUIRED:

Certification as a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Information System Auditor (CISA) may be required for certain positions as identified
 by the Department of Human Resources. Positions that do not require the above certifications
 will need an additional year of experience in auditing or accounting.

NECESSARY SPECIAL REQUIREMENTS:

Certain positions with financial responsibility within this class may be subject to criminal history record checks and/or credit checks as a condition of hiring and periodically thereafter, as determined by the department head. An applicant or employee may be required to submit a request for a criminal history record check and/or credit check to the appropriate agency. Applicants and employees within these select positions must demonstrate financial responsibility in personal finances as a condition of employment.

- REVISED: April 2, 2008
- REVISED: September 20, 2006
- REVISED: September 27, 2005
- REVISED: April 16, 2002
- REVISED: February 26, 1999
- REVISED: August 30, 1996
- REVISED: April 10, 1991
- REVISED: February 28, 1990