OREGON STATE UNIVERSITY

UNCLASSIFIED SERVICE POSITION DESCRIPTION

# Working Title: Staff Auditor ( ) New Position

Department:/Org: Office of Audit Services ( x ) Revised Date: 07/1/10

Employee Name: ( x ) Exempt (from overtime)

Reports To: Chief Audit Executive ( ) Non-Exempt (overtime eligible)

Actual FTE: 1.0 Position Number K19015

Job Group: 30

## GENERAL DESCRIPTION OF THE POSITION

Operating under the direction of the Chief Audit Executive, the Staff Auditor participates as an audit team member on financial, operating unit, financial irregularity, compliance, operational, and special project audits. Performs detailed audit procedures and testing in accordance with established audit programs.

DESCRIPTION OF SPECIFIC DUTIES AND PERCENTAGE OF TIME

**95%** **Audit Examinations**

1. Assists the Chief Audit Executive or auditor in charge in preparation of the audit planning document by obtaining background information with respect to the auditee's operations and performing analytical review procedures. Provides input on all stages of audit engagement and may prepare plans, programs, and reports under the direct supervision of Chief Audit Executive or auditor in charge. Audit engagements may include financial, information technology, operational, compliance, and fraud investigative engagements.
2. Performs detailed audit fieldwork in accordance with OAS standards. Tasks are generally specified in audit programs. The Staff Auditor’s tasks typically include:
	1. Evaluating and testing the auditee's system of internal accounting controls
	2. Performing and documenting detailed audit tests of controls
	3. Preparing suggestions for improvements in internal controls
	4. Performing data validation procedures for senior management and the board including but not limited to budget analysis, collective bargaining proposals, and project feasibility studies.
3. Responsible for recognizing deviations from generally accepted accounting principles, COSO OSU policies and procedures, and good business practice
4. Responsible for documenting and communicating significant audit findings and recommendations for evaluation and eventual discussion with auditee management

**5%** **Other**

1. Develops and maintains an understanding of the Oregon State University and its campus operations
2. Gathers information and presents to all levels of OSU management and staff
3. Remains current on financial and economic developments that may affect OSU operations
4. As appropriate, participates in opportunities to further expand areas of communication and responsibility
5. Performs other duties as assigned

**Critical Results**

The Staff Auditor must perform the following functions in a timely and effective manner:

1. Comply with the Institute of Internal Auditors (IIA) Code of Ethics and maintains confidentiality over all sensitive information including student files and sensitive human resource information which may include disciplinary personnel records, ongoing investigative matters, collective bargaining information, salary and performance evaluations.
2. Demonstrate a thorough knowledge of COSO, IIA standards, generally accepted auditing standards and generally accepted accounting principles and recognize deviations that pose risks to the university.
3. Effectively identify recommendations for improving the control structure of the University.
4. Complete the audit work within allotted budgets.
5. Communicate progress and audit concerns to their Chief Audit Executive or auditor in charge.
6. Prepare working papers and program documentation, which adequately document work performed in accordance with OAS policies and procedures.
7. Complete working papers and draft reports for review, which effectively communicate the results of OAS audit examinations and special projects.
8. Effectively interact with OSU management and staff to promote an environment of effective internal controls and efficient operating procedures.
9. Demonstrate good written and oral communication skills.

Number of employees supervised: % of time spent in supervision \_0\_%

 Unclassified \_\_\_\_

 Classified \_\_\_\_

 Students/Interns \_\_\_\_

### EXPERIENCE AND EDUCATION REQUIRED (MINIMUM QUALIFICATIONS)

* BS/BA in a business related field
* Experience with electronic information and communication systems, databases, spreadsheets, and word processing
* Candidate for professional accounting/auditing certification

**SPECIAL (PREFERRED) QUALIFICATIONS**

* One to three years of auditing experience
* Sufficient accounting education credits to qualify for the Uniform Certified Public Accountant examination
* Successful completion towards a professional accounting or auditing license namely Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor or Certified Fraud Examiner.

**WORKING CONDITIONS**

Based on criteria under OAR 580-23-0010, it has been determined that this position is a critical or security sensitive position that requires a criminal background check.

This position is based in the Corvallis Office location. Regular travel to assigned campus and meetings is required as travel within the state.

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# Employee Signature Date Supervisor Signature Date

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#### Human Resources Date