



**STATE OF NEW YORK  
UNIFIED COURT SYSTEM**

**TITLE STANDARD:**

**SENIOR INTERNAL AUDITOR**

**Effective Date:** 09/07/2006  
**Title Code Number:** 9461814  
**Salary Grade:** 25  
**Jurisdictional Classification:** NC-CONF

**DISTINGUISHING FEATURES OF WORK:**

With substantial independence from supervision, Senior Internal Auditors are assigned to field audits of courts and agencies within the Unified Court System and are primarily responsible for evaluating the adequacy of internal controls over financial and operating activities and information systems; determining compliance with applicable laws and regulations; and determining the court or agency's ability to perform its program efficiently and effectively. Senior Internal Auditors also direct and review the work of subordinate auditors and prepare audit reports. They may be responsible for supervising Internal Auditors, Assistant Internal Auditors and other subordinate personnel. Senior Internal Auditors also perform other related duties.

**TYPICAL DUTIES:**

Reviews internal controls, financial statements, court or agency generated reports, information systems, pertinent laws, policy and procedural manuals, and organizational charts to determine scope and depth of audit and to set specific audit objectives.

Meets with court or agency personnel to describe nature of audit and makes arrangements for obtaining information and providing for space, equipment, and services needed by auditors.

Studies and evaluates internal controls and assess related risks.

Prepares audit plan and objectives of audit.

Assigns, directs, and reviews the work of subordinate audit staff. Instructs subordinate auditors in audit scope and objectives, potential problems to be encountered, techniques, and approaches to be used in audit.

Trains audit staff in applicable rules, standards, laws, and regulations.

Reviews draft reports submitted by audit staff and confers with supervisor on unusual or complex issues.

Discusses audit findings with appropriate court/agency personnel and conducts entrance and exit conferences prior to preparing final report.

Prepares draft of final audit report recommending changes in existing procedures within the framework of applicable laws, rules, and regulations.

*The above statements are intended to describe the general nature and level of work being performed by persons assigned to this title. They do not include all job duties performed by employees in this title, and every position does not necessarily require these duties.*

### **KNOWLEDGE, SKILLS, AND ABILITIES:**

Knowledge of accounting principles and practices.

Knowledge of the auditing process and techniques.

Knowledge of applicable laws, rules and regulations of the Unified Court System and Federal, State, and local governments.

Knowledge of interviewing techniques.

Knowledge of internal control concepts and the applicable internal control guidelines contained in the UCS Financial Planning and Control Manual, Budget Bulletins, New Accounting Procedures Bulletins and the Purchasing and Contract Procedures Manual.

Knowledge of general and application controls and ability to assess those controls related to computer systems within the audit scope.

Ability to establish work priorities.

Ability to train, supervise, and coordinate the activities of professional and clerical staff.

Ability to evaluate staff performance against job requirements.

Ability to work independently.

Ability to write clear and concise prose.

Ability to organize factual and fiscal data into clear and logical sequences.

Ability to communicate orally in a clear and succinct manner and to communicate technical language to laymen.

Ability to read and comprehend complex and technical material.

Ability to understand and follow oral and written instructions.

Ability to analyze and solve problems.

Ability to handle sensitive matters on a confidential basis.

Ability to assess whether court/agency operations/programs have been accomplished effectively, efficiently and economically.

Ability to utilize applicable word processing, spread sheet, and database software.

**RELATED TITLES:**

Title	Position in Series	Distinguishing Characteristics
Assistant Internal Auditor (JG-21)	Entry Level	Assigned to field audits for the purpose of evaluating the adequacy of internal controls.
Internal Auditor (JG-23)	Mid Level	Team leader on projects of narrow scope and oversee the work of subordinate personnel.
<b>Senior Internal Auditor (JG-25)</b>	<b>Entry Level Supervisor</b>	<b>Substantial independence from supervision, review the work of subordinate auditors and prepare audit reports.</b>
Associate Internal Auditor (JG-28)	Supervisor	Supervise auditors located in multiple courts throughout a judicial district or department.
Principal Internal Auditor (JG-30)	Senior Supervisor	Supervise multiple audit teams on the largest and most complex audits.
Chief Internal Auditor (JG-32)	Manager	Manage multiple large and complex audits, develop policies, and coordinate findings and recommendations.

**QUALIFICATIONS:**

One year in the Internal Auditor title;

**or**

Master's degree in Accounting from an accredited college or university and three (3) years of relevant experience;

**or**

An equivalent combination of education and experience.