TITLE:	Inspector II	GRADE: 24	DATE: 2/26/2018	
SERIES:	Inspector General	CODE: 1206	EEO: Professional	FLSA: Exempt

# Class Definition:

Under direction, performs a full range of professional internal audit and investigative duties and responsibilities to evaluate the adequacy and effectiveness of the Agency's governance, risk management and internal controls. With guidance, plans, performs, documents, reports and closes out: 1) performance audits; 2) investigations of alleged fraud, waste and abuse; 3) managerial advisories; and, 4) special studies. Ensures completeness, soundness and sufficiency in audit analyses. Some work is highly confidential or highly sensitive. Work (as individual contributor) results in completed assignments that have important impact on audits affecting major departments, key programs/operations or Commission-wide matters. Applies knowledge of professional auditing and investigations covering such functional or business domains as budgeting, accounting, financial management and information technology to audit a range of business systems and operations to ensure one's own work products and services are effective. Independently performs various types of analyses and solves conventional problems; also solves a range of non-standard problems. Interacts with people inside and outside the organization to exchange information, coordinate, instruct, guide, advise and obtain agreement or compliance or achieve other desired actions. Performs other duties, as assigned.

Work is assigned in terms of functions, priorities, requirements of specific assignments, known or suspected problems. Specific audits are based on the incumbent's discipline; i.e. government operations or information systems/information technology (ISIT). The incumbent independently plans and carries out the work in conformance with these parameters, established policies or procedures and accepted practices of the field of work, and independently resolves commonly encountered problems by selecting and applying, or adapting and adjusting, the applicable guides. The incumbent is to keep the supervisor informed and to seek assistance only for highly unusual matters. Work is expected to be accurate and effective – the incumbent is held responsible for results; work is evaluated in terms of compliance with guidelines, quality, quantity, timeliness, teamwork, customer service and such other factors as use of sound judgment in identifying, assessing and presenting audit issues.

### Examples of Important Duties (Estimated Percentages):

- 1. Core Functions  $(\pm 75\%)$  assigned functions vary by position
  - Performs a full range of professional audits and investigations.
    - <u>Performance Audits.</u> Conducts audits of facilities, operating units, activities or processes to evaluate effectiveness of internal controls; in most audits, variables are many and diverse, and problems or concerns may be unconventional though most are standard in nature. Audits complex facilities (e.g. community centers, ice rinks, golf courses) that would include petty cash, purchase card, payroll, inventory, vehicles, accounts receivable, etc.). May be assigned an operational audit; for example, fixed assets for a division.

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- <u>IS/IT Audits.</u> Conducts audits of new and existing information systems and operations to evaluate and assess data and system security and proposed system architecture. Identifies gaps and control weaknesses. Advises on bridging the gap between control requirements, technical issues and business risks. Audits are less complex than Enterprise System Audits, and for most audits will include standalone systems, or department IT controls.
- <u>Security Reviews/Audits.</u> Conducts IT security reviews/audits: (a) audits for data security compliance; (b) assesses Commission's data loss prevention solution(s); and (c) audits/tests Commission security incident and event management applications. Identifies gaps and weaknesses and develops solutions or recommendations including avoiding, minimizing and solving risks and vulnerabilities that can arise and ways to improve security while controlling costs. Most audits will include assessments at the department level.
- <u>Fraud/Waste/Abuse Investigations</u>. Investigates charges of, and potential for, fraud, waste and abuse from a forensic accounting and IT perspective (e.g. petty cash, purchase card, cash receipts, unauthorized access of systems, etc.). Works collaboratively with the Department of Human Resources and Management, the Office of the General Counsel, the Park Police and other Commission or Prince George's County or Montgomery County units to ensure audit facts are valid and can support future personnel or criminal actions. With supervisory guidance and support, meets with outside legal and law enforcement agencies. Provides credible testimony.
- Conducts special studies and management advisories. Obtains and analyzes data stored in multiple sources, forms and configuration. Assesses compliance with Federal, State, and local regulations, policies and procedures of the Commission. Identifies ineffective, inefficient or improper management practices. Develops and presents recommendations to Commission management.
- Completes pre-audit planning activities which may include, but are not limited to, external and internal research into the audit area, reviewing previous audit work papers, budget documents, financial statements, and other material which is deemed appropriate. Evaluates information obtained in the pre-planning process to complete audit plan template. Facilitates opening meeting with department and division management to discuss audit scope, business risks, timing and potential audit concerns.

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- With assistance, prepares audit program for multiple interrelated facilities or complete work programs which may include identifying unique testing scripts for audit assignment. Fieldwork is completed and may include, but is not limited to, analysis of documentation and regulations, facilitating interviews with all levels of Commission personnel, account and financial statement reconciliations and transaction testing and addressing compliance with regulations, policies and procedures.
- Develops matrices that summarize testing attributes and exceptions. Prepares audit documentation; ensures audit documentation is clear and complete. Reports the audit by preparing the initial draft of the audit report, which formally documents the scope of the audit engagement, the Inspector's findings and recommendations to strengthen internal controls, comply with guidelines and improve operations. With assistance, uses own professional judgment to determine risk ratings of audit recommendations and assesses overall effectiveness of the internal controls environment.
- Works with the audit client to obtain management responses that address the Inspector's recommendations. Facilitates the close-out conference by presenting findings and recommendations to the audit client; answers questions and discusses corrective actions. Follows through on management responses for assigned audits in agreed-upon timeframe to ensure that audit recommendations have been adequately addressed. Prepares formal follow-up audit report.
- 2. Other (±25)
  - Provides input to, and helps, draft the Fiscal Work Plan, risk assessments, Annual Report, Office of the Inspector General principles and procedures, and other documents.
  - Provides assistance. Answers questions and gives advice on internal controls. Explains investigative/audit policies, procedures and standards to managers and others. Provides support to external auditors.
  - Enhances knowledge and skills including knowledge of professional auditing (government operations and IS/IT) and fraud investigations; seeks continuous improvement. Stays informed of the field of auditing and associated changes in guidance concerning, and developments in, programs and operations within areas of assignment.
  - Communicates and interacts effectively with business contacts. Establishes and maintains, or enhances, working relationships, including teamwork, with internal and external contacts. Actively listens to ascertain key information, including concerns, wants and needs of stakeholders, in relation to accounting matters; seeks to obtain agreement, gain compliance or achieve other desired results.

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• Uses a computer and modern office suite software (such as MS Office), enterprise software and specialized software for planning, scheduling, communicating (email), word processing, manipulating data, auditing, preparing presentations, reporting time and attendance, requisitioning, posting to the intranet or Internet, researching (the Internet), and performing other functions.

#### Important Worker Characteristics:

A. (1) Knowledge of, and skill in applying, the principles, standards, methods, techniques and generally-accepted practices of professional auditing across various functional and business domains such as accounting, purchasing, payroll and information technology systems; this includes professional knowledge of Generally Accepted Government Auditing Standards (GAGAS), Principles and Standards for Offices of Inspector General and National Institute of Standards and technology (NIST).

(2) Ability to apply knowledge of key Federal, State and local regulations and guidelines governing accessibility or protected information pertinent to government operations such as the privacy provisions of the Health Insurance Portability and Accountability Act (HIPAA), the Maryland Public Information Act (MPIA) and Payment Card Industry Data Security Standards (PCI-DSS).

(3) Ability to apply knowledge of, and skill in, forensic auditing for investigation of suspected fraud, waste and abuse\*.

(4) Knowledge of key Commission work programs sufficient to review operational practices, track plans and spending, advise on standard controls and detect and document fraud, waste and abuse; and principles and standards for the Office of the Inspector General\*.
(5) Knowledge of Commission organization, policies, and procedures including audit processes\*.

- B. Skill in problem solving to select, organize and logically process relevant information (verbal, numerical or abstract) to solve a problem. This includes skill in recognizing subtle aspects of problems and making recommendations and decisions.
- C. Skill in writing business reports, letters and other documents. Accurate work with minimal edits and grammatical corrections.

\*Typically acquired or fully developed primarily after employment in this job class.

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- D. Skill in communication to understand verbal and written information (including facts, assertions and arguments), draw inferences, form hypotheses and develop logical arguments, and to express such information so that others will understand and, in some situations, agree, comply or take other desired action(s). This includes skills in actively listening to ascertain key information, including concerns, wants and needs of others, and in communicating effectively to obtain agreement, compliance or other desired results.
- E. Interpersonal skills to interact effectively with business contacts in a businesslike, customer service-oriented manner; this includes skill in establishing and maintaining effective working relationships and working as a member or a leader of a team.
- F. Skill in using a computer, modern office suite software, enterprise software and specialized software.

### Minimum Qualifications (MQs):

- 1. Bachelor's Degree in Finance, Accounting, Business Administration, Management, Public Administration, Information Technology/Security or any related field.
- 2. Two (2) years of progressively responsible experience in auditing or related subject area(s) (e.g. Finance, Operations, Information Technology) that includes work in the range of duties and responsibilities in this class specification.
- 3. An equivalent combination of education and experience may be substituted, which together total 6 years.
- 4. Valid driver's license in accordance with both State and Commission rules and regulations. Driver's license must be unencumbered by restrictions, revocations, suspensions, or points that could limit the employee's ability to drive Commission vehicles or perform driving duties required by the position of assignment.

### Working Conditions:

Works in an office setting; may work outdoors briefly on an incidental basis. Work is primarily sedentary and requires very light to light physical effort. May be subject to various job demands such as high volume of work and tight deadlines.