The Maryland-National Capital Park and Planning Commission

TITLE:	Inspector III	GRADE: 28	DATE: 2/26/2018	
SERIES:	Inspector General	CODE: 1207	EEO: Professional	FLSA: Exempt

Class Definition:

Under direction, performs a wide 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. Independently plans, conducts, documents, reports and closes out: 1) performances audits; 2) investigations of alleged fraud, waste and abuse; 3) managerial advisories; and, 4) special studies. Ensures completeness, soundness, sufficiency and, as pertinent to the assignment, integration of work across audit subject areas, major departments, critical programs, operations or diverse subject matter areas. Makes recommendations to implement or improve auditing policies, processes and procedures or make other enhancements from a systemic perspective. Some work is highly confidential or highly sensitive. On a regularly recurring basis, the work has important impact on management assessment of major work programs and business systems of Commission-wide significance. Work may have significant reputational and/or fiscal implications for the Commission (e.g. review of high dollar vendor contracts, compliance with Commission purchasing regulations, identification of security breaches, loss of personal identifiable information). Applies comprehensive knowledge of the various professional auditing functions, along with working knowledge of related fields, knowledge of investigations and key guidelines covering such functional or business domains such as budgeting, accounting, financial management and general information technology system controls to audit a wide range of business systems and operations. Independently performs various types of analyses and solves conventional, non-standard and challenging 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 assignments are based on the incumbent's discipline; i.e. government operations or information systems/information technology). 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 complex or very sensitive matters. Work is expected to meet objectives effectively – the incumbent is held responsible for results, and is evaluated in terms of quality, quantity, timeliness, teamwork, customer service and such other factors as use of skill and ingenuity in overcoming technical and non-technical problems.

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Examples of Important Duties (Estimated Percentages):

1. Core Functions (±75%) – assigned functions vary by position

- Performs a wide range of professional audits and investigations.

  - Performance Audits. Conducts audits of large, standalone or multiple facilities, a single large operating unit or multiple units, and dynamic or integrated activities (or processes) to evaluate effectiveness of internal controls. In most audits, variables (some with interaction) are numerous and diverse and problems or concerns are unconventional as well as routine (e.g. compliance for all Commission systems and networks, Commission-wide purchase order audit for corporate purchasing and departments, review of Corporate Human Resources Information Systems processing).

  - IS/IT Audits. 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. In most audits, information systems are dynamic (i.e. Enterprise/Commission wide), variables (some with interaction) are numerous and diverse and problems or concerns are unconventional as well as routine.

  - Security Reviews/Audits. Conducts complete 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 application(s), business rules, and processes including sufficiency of back-ups, disaster recovery plans and documentation. 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.

  - Fraud/Waste/Abuse Investigations. Investigates charges of, and potential for, fraud, waste and abuse from a forensic accounting and/or IT perspective. Investigations may be complex and/or highly sensitive may result in significant loss or reputational damage to the Commission. For IT/IS investigations, (a) monitors and reviews system access and access and usage logs, (b) reviews physical, role-responsibility and other types of access controls, (c) reviews and analyzes email and voice communications. For business/operational investigations, (a) assesses compliance with high-dollar contracts; (b) complex timekeeping irregularities; and (c) theft of Commission assets. For all reviews, conducts and documents interviews and other fact finding and documents violations in ways that support adverse action or legal prosecution, as appropriate.

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. Independently meets with outside legal and law enforcement agencies. Provides credible testimony. Investigates allegations of fraud, waste or abuse involving Commission vendors. Upon approval from Inspector General or Deputy Inspector General, administers oaths, takes depositions and other testimony, and subpoenas any person or evidence.

- Conducts special studies and management advisories of a complex nature. Researches policies and procedures of other governmental entities to identify best practices. Assesses overall compliance with Federal, State and local regulations, tax codes and policies and procedures of the Commission. Identifies ineffective, inefficient or improper management practices, as well as sub-optimum practices or controls. Use of large volumes of data may require advanced technical and analytical skills to identify patterns, trends and irregularities. Develops and presents recommendations to Commission management including practical ways to optimize controls and improve efficiency. Creates reports that may be complex, and include regression analysis, charts, graphs and other media.

- Completes pre-audit planning activities which may include, but are not limited to, external and internal research into the audit area, completion of risk workshops, 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 develop written audit plan. Presents the audit plan and facilitates opening meeting with department and division management to discuss audit scope, methodology, business risks, timing and potential audit concerns.

- Independently prepares audit program for all assignments, this may include identifying unique testing scripts for complex assignments. Conducts the audit by performing audit fieldwork. Fieldwork is completed independently and requires own professional judgment and may include, but is not limited to, analysis of complex documentation and regulations, facilitating interviews with all levels of Commission personnel, documenting, testing and evaluating internal control systems, account and financial statement reconciliations, transaction testing and addressing compliance with regulations, policies and procedures.

- Prepares complex testing matrices that summarize testing attributes and exceptions, network diagrams, process flows, and vulnerability assessments. Prepares audit documentation; ensures 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.

Uses own professional judgment to determine risk ratings of audit recommendations and assesses overall effectiveness of the internal or 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 and issues formal follow-up audit report.

2. Other (±25%)

- Recommends changes, or enhancements to existing, Commission-wide, policies and procedures. Provides input to, and assists with, drafting the Fiscal Work Plan, Annual Report, risk assessments, Office of the Inspector General principles and procedures, and other documents.

- Serves as a back-up for other Inspectors in their absence.

- Provides leadership and assistance. As assigned, provides training and technical assistance to Inspectors (and others, as appropriate) on difficult assignments; may check or approve audit work prepared by all levels of Investigative General personnel. Answers questions and gives advice on internal controls and related matters. Explains audit policies, procedures and standards to managers, external auditors, and others. Provides support to external auditors.

- Enhances knowledge and skills including knowledge of professional auditing (government 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, audit 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.

- Uses and develops analytical tools and program scripts to identify, retract and analyze complex financial data; performs data analytics and develops management reports summarizing the results of continuous auditing programs.

- Assists in the completion of key audit objectives, such as peer review preparation, monitoring of independent hotline, annual risk assessments and the development of the Fiscal Work Plan.

- 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) Comprehensive knowledge of, and skill in applying, the principles, standards, methods, techniques and generally-accepted practices of the specific fields of professional auditing across various functional and business domains such as accounting, purchasing, payroll, human resources, and information technology; this includes senior level professional knowledge of Generally Accepted Government Auditing Standards (GAGAS), Principles and Standards for Offices of Inspector General, National Institute of Standards and Technology (NIST).
(2) Knowledge of key Federal, State, and local regulations and guidelines governing accessibility or protected information pertinent to business systems or operations such as the privacy provisions of the Health Insurance Portability and Accountability Act (HIPAA) and Payment Card Industry - Data Security Standards (PCI-DSS), and ability to apply, knowledge of related state and local rules and guides such as the Maryland Public Information Act (MPIA).
(3) Ability to apply and continue honing knowledge of, and skills in, forensic auditing for investigation of suspected fraud, waste and abuse.
(4) Knowledge of key Commission work programs to review operational practices, track plans and spending, advise on standard and non-standard controls, detect or document fraud, waste and abuse and advise on ways to guard against potential 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. Considerable 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.

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

C. Considerable skill in writing business reports, letters and other documents. This includes skill in developing concise audit recommendations that clearly define the issue, criteria, risk and audit recommendations. Accurate work with minimal edits and grammatical corrections.

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 perspectives, 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. Examples may include understanding the needs of each IT Division, while building consensus on audit recommendations and findings.

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, Computer Science, Information Security or any related field.

2. Four (4) years of progressively responsible experience in auditing 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 8 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.