

**PUBLIC UTILITY COMMISSION OF TEXAS
JOB DESCRIPTION**

Classified Title:	Internal Auditor V	Class Code:	1204
Working Title:	Internal Auditor	Salary Group:	B25
Division:	Commissioners	FLSA:	Exempt
Supervisor:	Director, Internal Audit	Date:	07/18/23

GENERAL DESCRIPTION:

Perform highly advanced a (senior-level) internal auditing work. Work is conducted in accordance with the generally accepted auditing standards and the International Professional Practices Framework and Code of Ethics set forth by the Institute of Internal Auditors. Work involves preparing and executing audit plans, testing, evaluating, and reporting on the adequacy of internal accounting and administrative controls within the Public Utility Commission of Texas. Work involves examining, investigating, and reviewing records, reports, financial statements, and management practices to ensure legal compliance with state statutes and internal regulations. Provide guidance and assistance in governmental auditing to improve governance, risk management, and internal control processes for the agency and divisions. May train others. Work is performed under minimal supervision under the direction of the Director of Internal Audit with extensive latitude for the use of initiative and independent judgment.

ESSENTIAL FUNCTIONS:

- Lead, develop, and implement audit programs within budget.
- Perform internal audits which include reviewing the operations of the agency and divisions to ensure reliability and integrity of financial and operational information, effectiveness and efficiency of the PUC, safeguarding of assets, and compliance with laws and regulations.
- Provide constructive feedback and recommendations to the respective process owners, in accordance with professional standards, applicable government standards, guidelines, and best practices.
- Lead and perform financial, compliance, operational, and information technology audits to analyze, assess, and document the internal control environment while identifying risk and quantifying exposure across a variety of business and technical groups.
- Develop and present results and recommendations to management and the Commission and obtain agreements on action plans to remediate control deficiencies or implement efficiency improvements.
- Prepare and maintain formal documentation of work performed, audit findings, and related correspondence with agency staff, the Commission, and external entities.
- Make oral or written presentations to division and program management during and at the conclusion of the audit, discussing observations and improvement opportunities.
- Prepare audit reports including summaries, findings, conclusions, and recommendations.
- Assist with conducting the agency-wide risk assessment.
- Assist with developing the audit plan and the annual internal audit report.
- Assist with conducting peer-review related activities to ensure the Division's compliance with applicable governmental and professional auditing standards.
- Coordinate external oversight and audit activities.
- Provide technical assistance, guidance, and training, as necessary, to agency staff and staff auditors.
- Maintain and update the internal audit charter, Division policies and procedures, and standard audit programs to ensure compliance with applicable governmental and professional auditing standards.
- Track and verify the implementation status of prior audit findings and recommendations.

- Attend and participate in various executive and senior management team meetings, workgroups, and audit related entrance and exit conferences, as needed.
- Attend professional organization meetings and necessary and / or required training to perform job-related duties and earn or maintain professional certifications to remain abreast of changes and innovations in the industry.
- Maintain confidential and sensitive information.
- Ensure audit files are appropriately maintained and timely disposed of in accordance with agency records and retention procedures and schedules.
- Develop strong relationships with management and staff.
- Demonstrate a spirit of teamwork, offering positive and constructive ideas, encouragement, and support to other members of the staff and team, while upholding the agency's mission and core values.
- Adhere to all agency personnel policies and division procedures and perform other work as assigned.

REQUIRED MINIMUM QUALIFICATIONS:

- Graduation from an accredited four (4) year college or university with major coursework in accounting, business administration, finance, economics, mathematics, computer science, or a related field.
- Five (5) years auditing experience, to include experience in financial, compliance, operational, or information technology audits.
- Three (3) years internal audit experience for a state agency.
- Auditing experience in financial, compliance, operational, or information technology audits.
- Certification in one of the following designations: Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Internal Control Auditor (CICA), or Certified Government Auditing Professional (CGAP).

PREFERRED QUALIFICATIONS:

- Three or more years of experience coordinating external oversight and audit activities.
- Three or more years of experience using TeamCentral or TeamRisk.
- Experience with a public accounting firm.
- Three or more years of experience conducting Information Technology audits or with IT services.
- Experience conducting agency-wide annual risk assessments.
- Experience with TeamMate Electronic Work Papers (EWP).
- Experience as an auditor or internal auditor with a Texas state agency.

KNOWLEDGE, SKILLS AND ABILITIES:

Must possess required knowledge, skills, abilities, and experience and be able to explain and demonstrate, with or without accommodations, that the essential functions of the job can be performed.

- Knowledge of Generally Accepted Accounting Principles, Government Auditing Standards, and Standards of the Professional Practice of Internal Auditing
- Knowledge of the auditing process.
- Knowledge of local, state, and federal laws and regulations relevant to the agency and programs and of the principles and practices of public administration and management.
- Knowledge of accounting and auditing methods and systems; of generally accepted auditing standards and procedures; and of compute technology principles, terminology, programming, and automated systems.
- Knowledge of compliance concepts and requirements at the agency, state, and federal level.

- Skills in using Microsoft Word, Excel, Access, and PowerPoint software in a Windows PC system; and audit documentation software.
- Skills in the use of computers, associated software applications, and sampling techniques.
- Skills in internet, email, word processing, spreadsheet, presentation, and database software.
- Possess strong analytical skills, excellent written communications skills including excellent editing skills.
- Skill in composing and organizing clear and concise audit reports, summaries, memos, correspondence, directions and related materials; in organizing and evaluating evidence from different perspectives by different methods to identify themes, trends or patterns and to draw conclusions.
- Ability to work effectively and communicate effectively both in verbally and in writing with agency management and staff, utility representatives, other governmental agency representatives and the public.
- Ability to exercise independent judgment and develop and implement solutions for problematic issues.
- Ability to organize, plan and perform complex tasks.
- Ability to process and assimilate large amounts of reading materials, to interpret statutes, regulations, and instructions; to evaluate accounting or management operations systems for accuracy and legal conformance.
- Ability to interpret policies and procedures.
- Ability to manage multiple tasks, perform assigned duties, and complete work within budgeted hours.
- Ability to train others.
- Ability to accurately complete and assemble audit working papers.
- Ability to provide prompt, courteous and accurate assistance, and clear and concise communication to internal and external stakeholders both verbally and in writing.
- Ability to identify and evaluate risks associated with the Public Utility Commission of Texas.
- Ability to follow procedures with respect to leave and submitting accurate timesheets within prescribed deadlines.
- Ability to work and cooperate with others in a team environment.
- Ability to attend work regularly and adhere to approved work schedule.

TELECOMMUTING ELIGIBILITY:

- This position is eligible for telecommuting up to three (3) days a week but may require team members to come into the office for scheduled meetings, and there may be unscheduled requests with appropriate notice for any PUC business need.
- If approved to telecommute, must have a secure workspace with Internet service, ability to maintain a reliable consistent work schedule and be available for weekly meetings and group collaboration via Microsoft Teams and other applications during regular business hours.

PHYSICAL AND COGNITIVE REQUIREMENTS AND WORKING CONDITIONS:

The physical and cognitive demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations will be made if needed to enable individuals with disabilities to perform the essential functions.

This position primarily performs sedentary office work. It requires extensive use of computer, copiers, printers, telephone and requires communication with staff and the public. This position also requires cognitive abilities consistent with the essential functions and with the knowledge, skills and abilities; requiring the ability to learn, recall, and apply practices and policies. It requires the stamina to maintain attention to detail despite interruptions.

Work is performed in a standard office environment or secure telework space and requires:

- Regular and punctual attendance.
- Frequent use of personal computer, copiers, printers and telephones.
- Frequent sitting.
- Frequent work under deadlines, as a team member, and in direct contact with others.
- Frequent moving and lifting objects up to 10 pounds.