

***Nothing in this job description restricts management's rights to assign or reassign duties and responsibilities to this job at any time.***

**DUTIES** Serves as Senior Auditor in the Office of Audit (Office) of the Metropolitan Washington Airports Authority (Airports Authority). Conducts a variety of complex audits including audits/reviews of internal controls, revenue accounting, business processes, contract and government grant compliance, construction projects, and indirect costs. Leads audit project teams; documents processes, analyzes risk, performs audit test procedures, and prepares audit reports. Performs related functions.

--Performs professional internal auditing work. Conducts performance, operational, financial and compliance audit projects. Performs audit procedures, including identifying and defining issues, developing criteria, reviewing and analyzing evidence, and documenting client processes and procedures.

--Identifies and evaluates the Airports Authority's risk areas. Detects potential areas of organizational vulnerability/risk and opportunities for improvement. Identifies or clarifies known/suspected problems, their causes and effects, and any law(s), regulation(s), rule(s), principle(s), or standard(s) contravened or not fully met. Provides input to the development of the risk-based annual internal audit plan. Identifies, develops, and documents audit issues and recommendations for improvement.

--Conducts interviews, reviews documents, develops and administers surveys, composes summary memos, and prepares working papers. Conducts entrance and exit conferences. Maintains all organizational and professional ethical standards and completes all internal audit work in compliance with The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*.

--Assists in communicating the results of audits and consulting projects via written reports and presentations to management and the Board of Directors.

--Keeps abreast of developments in the fields of accounting, auditing, and management/program analysis, of 'best practices' governing financial reporting, auditing, internal controls and workflow analysis, and of Airports Authority programs and operations subject to audit and management analysis (many and diverse functional domains). Pursues professional development opportunities, including external and internal training and professional association memberships, and shares information gained with other members of the Office.

--Represents the Office on audit project teams and at meetings. Develops and maintains productive team-oriented client and staff relationships through individual contacts and group meetings.

--As assigned, leads project teams and directs daily activities of more junior Staff Auditors assigned to work with the Senior Auditor on all phases of an audit engagement.

--Communicates and interacts effectively with internal and external business contacts including, but not limited to, other members of the unit/team, other Airports Authority employees (such as officials, executives, managers, supervisors, professionals, and support staff), members of government agencies (such as DOT-OIG), contractors, vendors, suppliers, and tenants.

--Uses a computer and (a) modern office suite software (such as MS Office) to communicate (email), plan, schedule, word process, prepare presentations and graphics, manipulate data (spreadsheets and databases), and perform or conduct research (Internet use); (b) enterprise system/software for auditing, requisitioning, time and attendance reporting, and other functions; and (c) special systems/software used in the Office.

--Operates a motor vehicle, on and off airport property, to makes site visits, attend meetings, and conduct audit investigations.

--\*Perform other duties as assigned.\*

***Critical features of this job are described under the headings below. They may be subject to change through reasonable accommodation or otherwise.***

## **MINIMUM QUALIFICATIONS (MQs)**

To be rated qualified for this job, an applicant must meet all of the MQs listed below at the time of vacancy announcement closure.

1. A Bachelor's Degree in Accounting, Auditing, Finance, Business Administration, or a related field providing a strong foundation for successful performance of the DUTIES in this job description, or an equivalent combination of education, experience and training that totals four years.
2. Six years of progressively responsible experience in auditing or accounting that include substantive work in conducting internal audits, information technology audits, financial audits, accounting, business analysis, or program evaluation.

A fully equivalent combination of education and training beyond what is needed to satisfy MQ 1 above may be substituted for two of these six years of experience. For example, a master's degree in a field providing a strong foundation for performance of the DUTIES in this job description may be substituted for two years of experience.

## **PREFERRED QUALIFICATIONS**

The qualifications listed below (if any) are preferred and may be considered in the selection process, but are not required to be rated qualified for this job.

1. An active professional certification such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), or equivalent certification in a related field.

2. A master's degree in a related field.

### **KNOWLEDGE, SKILLS, ABILITIES, AND OTHER FACTORS (KSAOs)**

The following KSAOs are required for successful performance of this job and are a basis for rating and ranking applicants who are found to meet the MQs. *Local, Federal, airport industry or Airports Authority specific bodies of knowledge listed below may be acquired on the job, typically; ability to rapidly acquire them is required at the time of vacancy announcement closure.*

1. Knowledge of auditing standards and methods, especially The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*.
2. Comprehensive knowledge of accounting concepts, principles, standards and methods (including Generally Accepted Accounting Principles [GAAP]), and skill in applying them to conventional (routine and non-routine) auditing duties and responsibilities.
3. Knowledge of, and ability to understand and assess compliance with, the full range of contracts, laws, regulations, and Airports Authority policies and procedures.
4. Knowledge of and ability to lead project teams such as the ability to assign/review immediate task to the project team led and set the pace and check work in progress or upon completion, all consistent with the team's goals and other guides.
5. 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, identifying relevant information, making balanced recommendations and decisions, and exercising mature judgment with utmost discretion. Examples include assessing and analyzing financial, ethical and operational risk to identify ways to implement or improve internal compliance, workflow, and allocation/application of resources; prioritizing specific improvements; and using quantitative analysis and non-quantitative in the analysis of information and data.
6. Skill in oral communication to understand verbal information (facts, assertions and interest) and to express such information verbally so that others will understand, and in certain circumstances, be convinced or persuaded. This includes skill in encouraging effective oral communication by other, such as interviewing or questioning staff or audit targets and consulting staff; and in delivering oral presentations on audit results.
7. Skill in written communication to understand written information (facts, assertions and interest), draw inferences, form hypotheses and develop logical arguments, and to express such information in writing so that others will understand, and in certain circumstances, be convinced or persuaded. This includes skill in technical writing to prepare and review audit reports and specifications for correction/improvement; and in general business communication to prepare or review letters, memoranda, and other documents.

8. Skill in making timely and effective decisions and producing results in a time-sensitive, highly visible setting.
9. Skill in using a computer and (a) modern office suite software (such as MS Office) to communicate (email), plan, schedule, word process, prepare presentations and graphics, manipulate data (spreadsheets and databases), and perform or conduct research (Internet use); (b) enterprise systems/software for auditing, requisitioning, time and attendance reporting, and other functions; and (c) systems/software used in the Office.
10. Interpersonal skills to interact with contacts in a businesslike, customer service-oriented manner.

**RESPONSIBILITIES** Is responsible for performing a full range of audit and compliance duties in the Office of Audit. Reviews financial, administrative, operating, and computer controls that are broad in scope. Work helps to ensure that the Airports Authority is using resources effectively, minimizing risks, safeguarding assets and achieving planned results.

Typically reports to the Audit Manager (Supervisor), who makes initial assignments in the form of functional responsibilities and overall priorities. The incumbent works fairly independently on a day-to-day basis when conducting audits and preparing draft audit reports; plans and carries out work steps, recognizes and analyzes issues, and develops solutions to problems encountered. Keeps Supervisor informed of progress, reporting especially difficult technical problems or issues of a highly sensitive manner, as they occur, along with explanatory material, options and recommendations for action. Together, the incumbent and Supervisor determine the best solution to such problems. Work is reviewed in terms of effectiveness in meeting audit objectives, quality of conclusions and recommendations, compliance with IIA *International Standards for the Professional Practice of Internal Auditing* standards and the Office policies and procedures, and the ability to make contributions to the Airports Authority. Incumbent must provide documentary evidence for work performed and recommendations made. Completed work is subject to review for quantity, quality, timeliness, customer service, teamwork, specified performance management goals and measures, and other factors.

Guidelines include, but are not limited to, key parts of Federal, Virginia, county and Airports Authority regulations, requirements, standards and programs impacting Airports Authority financial and business operations, as well as professional financial (and fixed assets) accounting and financial and business auditing standards, such as the Internal Revenue Code, GAAP, GAAS, GAGAS, IAS, the Federal Acquisition Regulations (FAR); and Office of Audit and Airports Authority policies, procedures and directives, and audit reports. The incumbent uses mature professional judgment in selecting and applying or adapting guidelines to specific problems and individual cases (such as assessing risk, developing an audit plan and conducting/reporting specific audits).

**EFFORT** Work is primarily sedentary and typically requires light physical effort as in opening/closing file drawers, lifting and carrying files, etc. Incumbent may sit for extended periods while performing desk work; moves about to obtain or distribute work materials, attend

meetings, observe and inspect, and perform similar functions. Regularly uses a computer, a calculator, other office equipment. Frequently exchanges information by telephone. Regularly reviews contracts and regulations containing small print. In driving, operates vehicle using judgment in consideration of weather, traffic and other factors.

**WORKING CONDITIONS** Works primarily in an adequately lighted, ventilated, and temperature controlled office setting or conference rooms. May experience some job pressure from tight deadlines, changing priorities or interpersonal conflicts with management under review. May be exposed to some adverse weather conditions and dust/grease/dirt when visiting field work sites.

**OTHER SIGNIFICANT JOB ASPECTS** The incumbent is subject to holdover and recall for audit program purposes, and may be subject to significant job pressures, or frustrations from, adversarial circumstances, tight deadlines, etc. May travel to other cities to attend conferences or obtain job related training.