

# NEW MEXICO JUDICIAL BRANCH

## Internal Auditor Supervisor

*This job description is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions performed.*

### **SUMMARY**

Under administrative direction manage an internal audit function, facilitate external audits, independently provide guidance to court staff and judges regarding financial and other court procedures, conduct financial and compliance audits for the judicial entity, report findings, and follow up with judicial entities to ensure appropriate corrections are made. Supervise two (2) or more judicial branch audit staff.

### **QUALIFICATIONS**

**Education:** Bachelor's Degree in any field of which must include or have been supplemented with 18 credit hours in accounting and/or auditing; and 12 credit hours in business related classes (e.g. Business Law, Statistics, Technical Writing and Computers).

**Education Substitution:** Four (4) years experience in public administration, business, finance, accounting or related business field may substitute for the Bachelor's Degree. Experience may not substitute for the 30 credit hours required above.

**Experience:** Five (5) years of formal financial and compliance audit experience, including planning audits, developing audit guides, conducting interviews, gathering and analyzing relevant data and writing comprehensive reports, of which two (2) years must have included supervisory experience.

**Experience Substitution:**

Certification as a Certified Public Accountant or a Certified Internal Auditor will substitute for up to three (3) years of experience. Additional relevant education at the Master's Degree level will substitute for up to one (1) year of experience. Thirty semester hours equal one (1) year. Education may not substitute for the two (2) years of supervisory experience.

**Other:** Completion of a post offer background check may be required.

**Knowledge:** Knowledge of principles, theories, techniques and practices of accounting and auditing; state and federal statutes and regulations relevant to the work of the judicial entity; Generally Accepted Accounting Principles (GAAP); Generally Accepted Accounting Standards (GAAS); the Statement of Auditing Standards (SAS); U.S. Government Accounting Office Governmental Auditing Standards; Governmental accounting Standards Board 34 (GASB 34); Single Audit Act Amendments of 1996; Office of Management and Budget (OMB) circulars; governmental and general accounting principles; financial auditing policies and procedures; cash and internal control procedures; supervisory techniques, coaching and performance evaluations; hiring, training, discipline and termination; human resource management; employment law; management practices and techniques; problem solving and conflict resolution principles and techniques; New Mexico State Court System procedures and rules, services, operations, functions and jurisdiction; financial management techniques; New Mexico Judicial Branch Personnel Rules and Regulations; auditing case files; report writing; computer software including

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financial and case management systems, word processing, and spreadsheets; mediating and managing conflict; court records management; case flow management; management practices and techniques; principles and practices of public and court administration; payroll records management; operations and facilities management; procurement; legislative process; and generally accepted office practices, policies and procedures.

**Skill & Ability:** **Skill in** researching and applying state and federal laws, rules, regulations, policies and procedures to all court operations including but not limited to auditing and accounting of records and fixed assets; analyzing and evaluating accounting, auditing or procedural problems and recommending corrective action; identifying solutions, implementing change, and monitoring situations to determine if solutions are effective; working independently; developing strategic plans; originating, writing and editing policies, procedures, rules and regulations; managing and supervising employees, overseeing the planning, scheduling, assigning, reviewing, monitoring and evaluation of work; interacting with elected officials and tactfully pointing out mistakes; assessing risk potential for noncompliance with rules and inadequate internal controls; assessing the economy and efficiency with which resources are employed; multi-tasking, organizing and setting priorities; taking initiative and making independent judgments; evaluating an external audit and formulating a response; reading, writing and interpreting legal documents; applying relevant policies and procedures to work; convincing others that standard procedure provides a good way to do things; problem solving and conflict resolution; managing audit inquiries and multiple projects; determining direction and necessary training; providing meaningful employee performance planning, feedback and evaluations addressing disciplinary issues and providing appropriate correctional measures; recommending corrective action and ensuring action is taken; coaching individuals one-on-one or in groups; maintaining confidentiality and using discretion when dealing with sensitive information; anticipating and evaluating the impact of policies, procedures, rules and statutory changes; data collection and analysis; organizing, maintaining and updating detailed and complex records; public speaking; creative thinking; crisis management and response; maintaining open communication with others; communicating effectively both orally and in writing with diverse parties; maintaining a high degree of accuracy; conducting complex statistical analysis; preparing and making presentations; and reviewing financial statements. **Ability to** facilitate state-wide audit inquires and multiple projects; problem solve; interact with elected officials; tactfully point out mistakes to others, including elected officials; evaluate external audit and formulate a response; organize and set priorities; work effectively with a diverse range of individuals; coach individuals on-on-one or in groups; utilize a computer effectively in financial software, word processing, spreadsheets, case management systems and other software; effectively manage time and resources; work in high stress situations and within the structure and governance of the state judicial system, and travel extensively.

### **EXAMPLES OF WORK PERFORMED**

**Supervision** - Train, supervise, mentor, evaluate and motivate a staff of two or more to ensure audit work is done in compliance with Standards for the Professional Practice of Internal Auditing and Statements on Auditing Standards (SAS) and in compliance with audit plan; track daily attendance, approve leave requests and time sheets; prepare and administer employee performance evaluations; and lead interview panels for vacant positions and make recruitment recommendations. **Audit** - To perform and supervise reviews of court procedures, administrative systems and controls and court files to ensure

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compliance with federal and state statutes, rules, and regulations and pertinent policies and procedures; prepare an audit guide, work schedule, staffing plan and formal audit report; prepare audit compliance findings and reports; prepare complex detailed reports for reliability and integrity of financial, procedural, and operating information; participate in audit entrance and exit conferences; notify judicial entities of findings, make recommendations to correct issues and prepare working papers; evaluate impact of policy changes on judicial entities; evaluate financial and work flow efficiency; assist judicial entities in responding to audit questions; follow-up on audit findings and recommendations; review encumbrances, Budget Adjustment Requests and reconciliations, court financial and other security practices, the collection of fines and fees, handling of cash receipts; review outstanding bonds, bond remittance, cash bond records, bond balances, conversion of cash bonds, payroll records and identify issues; review agreements to pay and department of motor vehicle abstracts; review segregation of duties and financial controls; review submission of monthly remittance reports for timeliness and accuracy; monitor and evaluate the effectiveness of the organization's risk management system; conduct informal interviews with associated parties; perform complex analytical and statistical research; research topics; and monitor whether authorized destruction occurs within the required time. **Policies & Procedures** - develop strategic plans for long-term planning of programs and implementation of policies; oversee compliance with policy and procedure to ensure consistency statewide; provide guidance for internal auditing; interpret audit standards; write and review auditing policies and procedures to guide internal audit activity; develop an audit charter; revisit court procedures; pilot new programs; implement security profiles; act as state-wide project leader in developing and implementing new audit procedures and providing technical assistance and direction to judges and staff; develop and implement policies and procedures, manuals and handbooks to ensure compliance with statutes, rules, and regulations; communicate policy and procedure compliance goals and changes to judicial entities' staff, participant/clients and community; persuade elected judges and court staff to change procedures as appropriate; ensure the judicial entities understand and follow all statutes, policies and procedures; provide training on policies and procedures of financial and procedural matters to staff at various forums and conferences; interview staff and/or judges if necessary for audit function; and review signature authorities. **May** - interact independently with, inform and lead judges, administrators, managers, supervisors and staff statewide; identify problematic performance and technical issues at specific judicial entities and tailor instruction to meet the needs of those judicial entities; analyze global program needs; provide information and address requests from the Legislature and other interested parties; serve as a resource and provide professional support to judicial committees, commissions, councils, boards, judicial entities, judges, court administrators, court staff and the public; provide consultation services and training; implement and coordinate educational programs and training for staff and judges, including preparing curriculum and materials; assist in selection of external auditors; work with in-house fiscal services to ensure a proper accounting of trust fund accounts; assist with physical accountability of fixed assets in the judicial entities; serve as a liaison to judicial entities; perform bill analysis; develop and maintain interagency cooperation; make presentations; and other associated duties as assigned.

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### **WORK ENVIRONMENT AND PHYSICAL DEMANDS**

The following functions are representative of the work environment and physical demands an employee may expect to encounter in performing tasks assigned to this job.

Work is performed in an office or court setting. The employee is expected to be punctual and to adhere to assigned work schedule. The employee must regularly interact positively with co-workers, clients, the public, judges and justices; work under severe time constraints and meet multiple demands from multiple sources. Extensive travel may be required (valid driver's license required). While performing the duties of the job, the employee is regularly required to perform repetitious hand, arm and finger motions as well as use manual/finger dexterity, sit for long periods of time, stand for hours and walk often, lift, climb ladders, kneel/stoop, move, pull and carry up to 25 pounds; work overtime and/or flexible work hours, weekends and holidays; and be exposed to fluctuating building temperatures. The employee may be exposed to hostile or violent situations that arise when dealing with difficult people and individuals involved in court cases, disturbing and/or hazardous court exhibits and contagious health conditions.