



INFORMATION SYSTEMS AUDITOR

SCOPE OF WORK:

Work activities are associated with auditing computer-based information systems, data processing centers, and telecommunication networks and involve the development of audit techniques to facilitate financial and performance audits. Work may require additional duties within a data processing unit in the setup and maintenance of hardware and software used in support of the overall organizational auditing and information system.

DUTIES PERFORMED AT ALL LEVELS:

- Gather and analyze data in conjunction with auditing data processing centers and information systems to determine the effectiveness of general and application controls.
- Prepare documentation to support work performed during the course of general control reviews and application audits.
- Provide data processing support within the organization auditing and information system support unit.

NOTE: The duties listed are not intended to be all-inclusive. Duties assigned any individual employee are at the discretion of the appointing authority.

INFORMATION SYSTEMS AUDITOR I

0231

GRADE J

LEVEL DEFINITION:

Work at this level generally involves performing entry level or routine auditing of computer-based accounting and information systems. Work may include a wide range of tasks related to the maintenance of data processing equipment and software used within the organization data processing unit. This level is also used to train individuals in the auditing procedures for a variety of accounting and information systems in order to qualify for a higher level within the class series. Additionally, this level may be used to distinguish positions that require information system auditing duties of a routine nature with little variety or change needed in the auditing methodology or process.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

CLASS CODES: 0231
0232
0233
0234

ND Class Description
Information Systems Auditor

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- Assist in the examination of an agency's or organization's policies and procedures to determine if general and application controls are adequately implemented.
 - Assist in determining audit findings and making recommendations for changes to policies or procedures.
 - Use existing computer-assisted audit techniques to provide support for financial and performance audits.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting supplemented with 12 quarter hours of core curriculum course work in computer science; or a major in computer science supplemented with 12 quarter hours of core curriculum course work in accounting.

INFORMATION SYSTEMS AUDITOR II

0232

GRADE K

LEVEL DEFINITION:

Work at this level generally involves performing duties, at a fully qualified level, in the auditing of computer-based accounting and information systems. Work may also involve a wide range of tasks related to the maintenance of the data processing equipment and software used within the organization data processing unit. This level of work includes a variety of audits, requiring the use of different auditing techniques due to the difference in information systems or the variety or complexity of the information. Work at this level often involves performing all phases of a routine audit situation or assisting with more complex audits under direct supervision of a higher-level auditor.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Conduct preliminary audit research and planning.
- Participate in pre- and post-audit conferences.
- Interview clients to determine general and application control policies and procedures.
- Document and evaluate information systems, data center processes, and related general controls and application controls.
- Identify risks or errors in information systems, data center processes, and related control procedures.
- Develop and apply audit tests.
- Prepare reports for less complex audits or assist in the preparation of reports for audits with increased complexity.
- Assist in determining audit findings and making recommendations for changes to information systems and internal control procedures.

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- Develop new computer-assisted audit techniques to provide support for financial and performance audits.
 - Provide technical support for the computer hardware, software, and networks used in an organizational auditing unit.
 - May provide guidance or training to lower level auditors and/or temporary auditors.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting supplemented with 16 quarter hours of core curriculum coursework in computer science; or a major in computer science supplemented with 16 quarter hours of core curriculum coursework in accounting. Also requires one year of work experience in conducting audits involving the use of standard auditing techniques.

INFORMATION SYSTEMS AUDITOR III

0233

GRADE L

LEVEL DEFINITION:

Work at this level involves performing, at a fully qualified level, audits of computer-based accounting and information systems. Work may also involve performing a wide range of tasks related to the maintenance of the data processing equipment and software used within the organization data processing unit. This level conducts audits ranging from the least complex to moderately complex, requiring the use of different auditing techniques due to the variance in information systems, the variety or complexity of the information, and/or the large scope of the system. Work at this level involves performing all phases of an audit under general supervision. Individuals in positions classified at this level may serve as an audit team leader and be responsible for directing the activities of one or more auditors or other team members.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Plan, direct, and conduct audits.
- Conduct pre- and post-audit conferences.
- Identify risks or errors in information systems, data center processes, telecommunication networks, and related control procedures.
- Develop or modify and apply tests to determine adequacy of general and application controls present in the information systems, data centers, and telecommunication networks.
- Identify weaknesses in general and application controls; present recommendations for change.
- Monitor the implementation of system changes.
- Provide input into the development and modification of information systems.

CLASS CODES: 0231
0232
0233
0234

ND Class Description
Information Systems Auditor

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- May review the work of an audit team.
 - Develop new computer-assisted audit techniques to provide support for financial, performance, and information system audits.
 - Provide advanced technical support for computer hardware, software, and networks.
 - Prepare reports for moderately complex audits or assist in the preparation of reports for audits of a complex nature.
 - May supervise professional and support staff in a specific section of a larger work unit.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting supplemented with 16 quarter hours of core curriculum coursework in computer science; or a major in computer science supplemented with at least 16 quarter hours of core curriculum coursework in accounting. Also requires two years of work experience in conducting audits which involved the use of specialized auditing techniques and included conducting or assisting in conducting audits of computerized information systems, data center processes, or telecommunication networks and related control procedures.

INFORMATION SYSTEMS AUDITOR IV

0234

GRADE N

LEVEL DEFINITION:

Work at this level involves performing, at a fully qualified level, audits of computer-based accounting and information systems. Work may also involve performing a wide range of tasks related to the maintenance of the data processing equipment and software used within the organization data processing unit. This level conducts audits at the most complex level, requiring the use of different auditing techniques due to the variance in information systems, the variety or complexity of the information, and/or the large scope of the system. Work at this level involves performing all phases of an audit. Incumbents serve as audit team leaders and are responsible for directing the activities of auditors or team members.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Assist in the development, implementation, and maintenance of policies and procedures related to the auditing of information systems, data processing centers, and telecommunication networks.
- Participate in establishing and monitoring the goals and objectives of the work unit.
- Plan, direct, and evaluate the work of assigned staff.
- Analyze data gathered in conjunction with the auditing of information systems, data processing centers, and telecommunication networks to determine the effectiveness of general and application controls.

ND Class Description
Information Systems Auditor

CLASS CODES: 0231
0232
0233
0234

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- Prepare audit reports to document findings and recommendations and present the report to management and/or to legislative assembly members.
 - Monitor and follow up on the implementation of system changes.
 - Coordinate the development and modification of computer-assisted audit techniques to provide support for financial, performance, and information system audits.
 - May be responsible for directing the activities of the agency data processing support unit and/or coordinating the data processing needs within the agency.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree with a major in accounting supplemented with 16 quarter hours of core curriculum course work in computer science; or a major in computer science supplemented with 16 quarter hours of core curriculum course work in accounting. Also requires four years of information systems auditing experience, one year of which included supervisory work experience. Must possess a valid Certified Information Systems Auditor certificate or a valid North Dakota Certified Public Accountant certificate.

Eff. Date: 11/94 – Replaced class 0248 - EDP Auditor

Rev: 2/98 – Updated minimum qualifications

Rev: 12/01 – Added fourth level to series (deleted 0235, Information Systems Audit Manager)

Rev: 7/12 – Conversion to Hay System