

## Chapter 6

### DUTIES AND RESPONSIBILITIES

<u>Section</u>	<u>Contents</u>	<u>Page</u>
600	Director of Audit and Management Services Responsibilities	6-1
601	Manager of Audit and Management Services Responsibilities	6-1
602	EDP Senior Auditor Responsibilities	6-2
603	Audit Manager Responsibilities	6-3
604	Staff Auditor's Responsibilities	6-3

## Chapter 6 - Duties and Responsibilities

### 600. Director of Audit and Management Services Responsibilities

1. In meeting the requirements of this position the incumbent shall be responsible for:
  - A. Developing and implementing a Five Year and Annual Audit Plan of comprehensive internal audits and reviews, with assistance of the audit committee, designed to promote the protection of, proper utilization of, and effective accounting of all assets and resources held by all departments of James Madison University.
  - B. Reporting the results of all audits and reviews to appropriate levels of management and making appropriate follow-up reviews to determine whether or not corrective action has been taken by the auditee.
  - C. Providing proper supervision and guidance of staff members. In this capacity, the incumbent will assign work, specify objectives, issue special instructions when necessary, resolve questions raised on technical accounting and auditing matters, render advice and assistance as needed, promote a professional attitude and high sense of personal responsibility, and evaluate individual performance of staff members.
  - D. Rendering necessary technical guidance and/or advisory assistance with respect to strengthening internal controls in all areas of the University.
  - E. Conducting special audits as required.
  - F. Coordinating audit efforts between Audit and Management Services and the Auditor of Public Accounts.
  - G. Hiring an audit staff with sufficient knowledge, skill and discipline to implement the five year audit plan approved by the Audit Committee of the Board of Visitors.
  - H. Ensuring that the Administration of Audit and Management Services complies with the policies and procedures as stated in the University Policy and Procedure Manual.

### 601. Manager of Audit and Management Services Responsibilities

In meeting the requirements of this position the incumbent shall be responsible for:

- A. Assisting in the development and implementation of the Office of Audit and Management Services Service's Annual Five Year Audit Plan. The plan is designed

to promote the protection of, proper utilization of, and effective accounting of all assets and resources held by

- B. Supervising Senior and Staff Auditors to ensure that an acceptable level of quality is maintained throughout the audit engagement.
- C. Performing detailed audits or reviews as assigned by the Director. The audit assignments can be classified as Financial, Operational, Compliance, Program or Special Reviews. Each audit will be conducted in accordance with Audit and Management Services' approved guidelines. Any deviations from those guidelines must be approved by the Director.
- D. Conducting follow-up reviews to ensure that all recommendations made by Audit and Management Services were addressed by University management and implemented on a timely basis.
- E. Communicating the results of audits performed to the Director of Audit and Management Services as well as the proper level of management.
- F. Establishing and maintain effective working relationships with all levels of University management.
- G. Exercising Due Professional Care in performing all audits or reviews.

#### 602. EDP Senior Auditor Responsibilities

In meeting the requirements of this position the incumbent shall be responsible for:

- A. Reviewing and evaluating computer systems to determine if applications system controls are adequate.
- B. Reviewing and evaluating general and physical controls within the Academic and Administrative computer center to determine whether an appropriate environment exists for processing application systems.
- C. Reviewing and evaluating operating systems and data base systems to determine if proper controls exist and are complied with.
- D. Reviewing and evaluating the implementation of new systems to ensure that controls in the system are adequate and project management is utilized effectively.
- E. Supporting other audit processes through the development or use of computer assisted audit tools and techniques.

- F. Communicating audit concerns and control weaknesses to the Director of Audit and Management Services and the client.
- G. Exercising due professional care by using sound judgment in establishing audit score, selecting audit procedures to be completed, and evaluating audit results.
- H. Conducting one's own self in a professional manner at all times.

#### 603. Audit Senior Responsibilities

In meeting the requirements of this position the incumbent shall be responsible for:

- A. Performing audit survey activities to determine the potential audit objectives for the area under review.
- B. Documenting the audit area system of internal control to assess the strengths and weaknesses within the system.
- C. Preparing an audit program to document the audit procedures to be performed.
- D. Preparing audit working papers on all assignments in accordance with applicable sections of the office policy and procedures manual.
- E. Demonstrating a sound knowledge of the principles of accounting and general accounting standards and procedures used in the performance of all audit and review assignments.
- F. Preparing draft copy of audit reports and memorandums to communicate the results of the audit to management.
- G. Accepting a high sense of personal responsibility for the quality of work performed on every assignment.
- H. Conducting one's self in a professional manner at all times.

#### 604. Staff Auditor's Responsibilities

In meeting the requirements of this position the incumbent shall be responsible for:

- A. Becoming familiar with the functions of the activity to be audited, specific problem areas and potential weaknesses in controls.
- B. Reviewing prior audit reports, supporting workpapers, and other available information on an activity prior to beginning an audit or review.

- C. Documenting an audit area system of internal control to assess the strengths and weaknesses in the system.
- D. Completing audit procedures defined in an approved audit program according to the guidelines prescribed in the Audit and Management Services Policy and Procedures Manual.
- E. Preparing audit point sheets to communicate weaknesses and recommended changes in the audit area policies, procedures, practices and controls.
- F. Advising the management of Audit and Management Services of significant audit findings and any other related audit concerns in a timely fashion.
- G. Exercising integrity and objectivity in conducting all assigned audit work.
- H. Conducting one's own self in a professional manner at all times.