

## New York State Department of Civil Service

DIVISION OF CLASSIFICATION & COMPENSATION

**Occ. Code 0472110**

<b>Information Systems Auditor 1 (ITS), Grade 23</b>	<b>0472110</b>
<b>Information Systems Auditor 2 (ITS), Grade 27</b>	<b>0472210</b>
<b>Information Systems Auditor 3 (ITS), Grade 31</b>	<b>0472310</b>

### Brief Description of Class Series

Information Systems Auditors (ITS) establish and maintain an internal audit function that complies with the Institute of Internal Auditors' Internal Standards for the Professional Practice of Internal Auditing at the Office for Information Technology Services (ITS). They perform similar duties as auditors of non-IT systems that require the ability to document process flows, interview staff, identify risk areas and controls, and develop tests of controls. In addition, they develop tests of controls over IT related systems such as devices, operating systems, databases, and applications.

### Distinguishing Characteristics

*Information Systems Auditor 1 (ITS):* full performance level; reporting to Information Systems Auditor 2 (ITS), audits IT systems and controls.

*Information Systems Auditor 2 (ITS):* first supervisory level; reporting to an Information Systems Auditor 3 (ITS), develops audit plans and supervises Information Systems Auditor 1 (ITS).

*Information Systems Auditor 3 (ITS):* second supervisory level; reporting to the Director of Internal Audit, administers the IT audit program and supervises Information Systems Auditor 2 (ITS).

### Illustrative Duties

#### *Information Systems Auditor 1 (ITS)*

Develops or follows audit plans of computer systems or operations in accordance with applicable auditing standards such as the Institute of Internal Auditors.

Obtains prior working papers, reports, and other documents and materials to gather an understanding of areas under audit.

Analyzes business unit activities and assesses risk levels to determine areas for audit.

Reviews and evaluates computer systems to determine if applications system controls are adequate.

Analyzes and evaluates the adequacy of IT policies and procedures.

Evaluates systems and procedures relating to audit areas for compliance with applicable laws, rules and regulations and contract terms.

Evaluates agency systems and IT operating practices for efficiency and effectiveness in meeting agency and legislative goals and priorities.

Examines internal controls to evaluate the extent to which proper and effective controls are in place for areas under audit.

Prepares and organizes audit working papers to document the work performed and conclusions drawn during the audit.

Writes narratives, preliminary audit findings, and conclusions based on the findings derived from the audit procedures.

Participates and/or conducts interviews with client personnel and perform walk-throughs to assist in the evaluation of internal controls.

Examines transactions including purchases, contract payments, and personnel hiring to determine legitimacy, fraud, waste and abuse.

Interprets technical IT matters that comprise the documented control deficiencies for purposes of classifying significant deficiencies, material weaknesses, and exit conference points.

Reviews and evaluates the implementation of new systems to ensure that controls in the system are adequate and project management is utilized effectively.

Uses computer-assisted auditing tools and techniques across various platforms to meet audit objectives.

Serves as lead auditor and oversees the work of trainees and students assistants on small, low risk or fairly routine assignments.

Discusses with audit team and auditee highly technical IT matters relating to deficiencies observed during control reviews.

Develops and performs adequate tests of control procedures to determine whether they have been placed in operation and are operating effectively.

Assesses the effectiveness of the overall design and operation of related control procedures as it relates to the reduction of control risk.

Prepares summaries of control deficiencies observed during IT control reviews which require the IT auditor to understand control procedures and determine whether they have achieved their objectives.

Conducts data analysis and data mining.

### *Information Systems Auditor 2 (ITS)*

Defines areas of activities to audit to ensure consistency and integrity of IT operations such as: application controls; web based applications; data center operations; identity and access management; system development life cycles; network security and firewalls; help desk and incident response programs; and change management systems.

Performs audits in the following areas:

- of systems and applications to verify that systems and applications are appropriate, efficient, and are adequately controlled to ensure valid, reliable, timely, and secure input, processing, and output at all levels of a system's activity.
- of information processing facilities to verify that the processing facility is controlled to ensure timely, accurate, and efficient processing of applications under normal and potentially disruptive conditions.
- of systems development activities to verify that the systems under development meet the objectives of the organization, and to ensure that the systems are developed in accordance with generally accepted standards for systems development.
- of IT management and enterprise architecture to verify that IT management has developed an organizational structure and procedures to ensure a controlled and efficient environment for information processing.
- of client/server, telecommunications, intranets, and extranets to verify that telecommunications are in place on the client, server, and on the network connecting the clients and servers.

Reviews and approves audit evidence and work papers prepared by staff for compliance with internal audit standards.

Develops audit plans of computer systems and/or operations and determines their impact on programmatic goals and objectives.

Provides recommendations to ITS managers and executives based on internal audit findings.

Tests functionality and logic of current system edits to determine any system deficiencies, potential areas of exposure, or weakness.

Designs and reviews test techniques required to ensure the accuracy and integrity of the systems.

Demonstrates expert working knowledge for members of the audit team on audit trails, verifying audit techniques built into the system, evaluating system checks and controls, and solve problems relevant to the systems' internal controls as they emerge.

Uses audit software programs to analyze large amounts of data to identify non-compliance with policies and procedures and fraud.

Administers periodic on-site reviews of disaster recover, informational and physical security of department systems and provide recommendations for improvements.

Performs the full range of supervisory duties such as performance evaluations, time and attendance, and hiring activities.

### *Information Systems Auditor 3 (ITS)*

Compiles annual risk assessment of computer systems and/or operations.

Develops and executes annual audit plan based on the significant risks identified in the IT audit field.

Develops internal audit policies to ensure compliance with all auditing standards and governmental requirements.

Directs internal audits including the testing of reliability of the systems of internal controls for ITS.

Develops audit scope and approves audit programs to be followed by the audit team and develops follow-up plans.

Develops, implements, and maintains computer assisted auditing tools to be used by audit staff.

Develops work systems and methods to effectively speed the conduct of audits and analysis work.

Directs the development of final recommendations to provide assurance that internal controls of computer systems and/or operations are adequate.

Evaluates agency policies and procedures to ensure that assets and resources of ITS are safeguarded and utilized properly.

Reviews formal written reports setting forth recommendations for management to strengthen and improve computer systems and/or operations, as well as identify cost or efficiency savings.

Works directly with executive staff on organizational and operational problems, identifying root causes and providing recommendations.

Conducts reviews of all products of audit work performed by staff (work papers, testing and sampling plans, status reports, draft issues, etc.) to ensure that audits adhere to applicable governmental auditing standards.

Provides guidance and oversight to subordinate staff and intervenes and resolves problems.

Performs the full range of supervisory duties such as performance evaluations, time and attendance, and hiring activities.

Identifies staff training needs and arranges for training.

Manages and directs program activities by setting priorities and deadlines.

### Minimum Qualifications

#### *Information Systems Auditor 1 (ITS)*

Non-Competitive: seven years of IT auditing experience\*.

#### *Information Systems Auditor 2 (ITS)*

Non-Competitive: one year of service as an Information Systems Auditor 1 (ITS); OR eight years of IT auditing experience\*.

#### *Information Systems Auditor 3 (ITS)*

Non-Competitive: one year of service as an Information Systems Auditor 2 (ITS); OR nine years of IT auditing experience\*, including two years of managerial experience.

\*IT auditing experience must have been gained in any one or combination of the following:

- An auditor with responsibility for the audits of system development life cycle, including the writing and presentation of findings reports of technical issues to a non-technical audience.
- An auditor with responsibility for the audits of physical and logical access controls, general IT controls, and application controls, including the writing and presentation of findings reports of technical issues to a non-technical audience.
- An auditor principally engaged in audits of IT project management, telecommunication networks, software, and business continuity preparedness.
- An information systems professional with responsibility for the analysis and evaluation of information systems, including platforms; network infrastructure; and operational practices.
- As a field auditor with federal, state, or municipal agency, with the responsibility for performing comprehensive IT audits to determine the compliance of individuals or businesses.

Education/Experience Substitution: an associate's degree may substitute for up to two years of experience; a bachelor's may substitute for up to four years of non-managerial experience; J.D. or master's degree may substitute for one year of non-managerial experience; a Ph.D. may substitute for two years of non-managerial experience.

**Note:** Classification Standards illustrate the nature, extent and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all of the work that might be appropriately performed by a class. The minimum qualifications above are those which were required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum qualification requirements for appointment or examination.

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