



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
November 22, 2023

Agency: Department of Early Learning & Care

Facility: Operations

[X] New [] Revised

This position is:

- [] Classified
[] Unclassified
[] Executive Service
[] Mgmt Svc - Supervisory
[X] Mgmt Svc - Managerial
[] Mgmt Svc - Confidential

SECTION 1. POSITION INFORMATION

a. Classification Title: Internal Auditor 3
b. Classification No: 5618
c. Effective Date: 01/01/2023
d. Position No: 2510001
e. Working Title: DELC Internal Auditor
f. Agency No: 58800
g. Section Title: Operations
h. Budget Auth No:
i. Employee Name:
j. Repr. Code: MMN
k. Work Location (City - County): Salem - Marion
l. Supervisor Name: Cooper Brown
m. Position: [X] Permanent [] Seasonal [] Limited Duration [] Academic Year
[X] Full-Time [] Part-Time [] Intermittent [] Job Share
n. FLSA: [X] Exempt [] Non-Exempt
If Exempt: [] Executive [] Professional [X] Administrative
o. Eligible for Overtime: [] Yes [X] No

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

The Department of Early Learning and Care (DELIC) is a new Oregon state agency that supports the development and well-being of all Oregon children and ensures families in every corner of the state have access to high-quality early learning and care. DELIC also supports child care professionals by providing technical assistance, professional development opportunities, business services, licensing, grants and other resources. DELIC was created by the Oregon Legislature in 2021 to unify and strengthen Oregon's early learning system. On July 1, 2023, DELIC was established, bringing together the Oregon Early Learning Division (from the Department of Education) and the Employment Related Day Care (ERDC) program (from the Department of Human Services).

The mission of the Oregon Department of Early Learning and Care (DELIC) is to foster coordinated, culturally appropriate and family-centered services that recognize and respect the needs of all children, families and early learning and care professionals. Our vision is that children, families, early care and education professionals and communities are supported and empowered to thrive.

This position is in the Office of the Chief Operating Officer. This position reports to the Chief Operating Officer.

Internal auditing is critical to the mission and sound fiduciary process of the agency, including the evaluation of the risk and management controls and governance processes of the agency. The agency's mission is to support Oregon's young children and families to thrive, and auditing is a core function necessary to ensure the agency is providing the necessary supports to communities.

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

The scope of internal auditing within an organization is broad and may involve topics such as the efficiency and effectiveness of operations, reliability of financial reporting, deterring and investigating fraud, safeguarding assets, and compliance with laws and regulations. The primary purpose of the internal auditor is to assist management in reducing the risks that may impair the achievement of DELC objectives, improving the efficiency and effectiveness of the department's operations. The internal audit function fulfills this purpose by engaging in independent, objective assurance and consulting activities that comply with professional auditing standards. Using a systematic and disciplined approach, the internal auditor evaluates and contributes to the improvement of risk management, control, and governance processes within the department. The position is responsible for developing the internal audit function through the establishment and maintenance of an Internal Audit Charter and procedures that supplement professional auditing standards; planning and executing internal audit and consulting engagements that comply with applicable standards; and developing and administering a process to follow up on action taken in response to audits.

SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark "N" for new duties, "R" for revised duties or "NC" for no change in duties. Indicate whether the duty is an "Essential" (E) or "Non-Essential" (NE) function.

75% - R - E Internal Auditing

Plan and execute internal audits within the approved audit plan, using professional auditing standards. If within the established audit objectives, provide recommendations to reduce risk and /or improve agency operations. Report recommendations to the Early Learning System Director, Deputy Director, and Chief of Staff.

Conduct special projects and consult to management and staff.

10% - R - E Risk Assessment, periodic and ongoing

Assist DELC Management in identifying agency risks resulting from current business practices.

Facilitate the periodic Agency-wide risk assessment.

Maintain relationships with managers and directors to identify agency risks.

Create risk assessment report for DELC Management.

Report to the Chief Operating Officer internal audit activities, findings and risk assessments, at regularly scheduled meetings and as appropriate between meetings, orally and in writing.

10% - NC - E Internal Audit Unit Management

Act as the Chief Audit Executive for DELC and assure that all audit work complies with professional auditing standards, the DELC Internal Audit Charter, and OAR 125-700.

Develop and maintain the administrative structure of policies and procedures required to comply with audit standards and deliver effective audits.

Revise and maintain the Internal Audit Charter that governs the agency's internal audit process. In consultation with DELC executive management, develop the internal audit plan for the agency.
Maintain a program of continuous quality assurance for the internal audit program.

5% - NC - E Professional Development

Perform various duties to maintain professional expertise and advance the effectiveness of internal audit in State government.

Maintain awareness of developing trends in internal auditing, enhance expertise, and maintain certifications. Promote the internal audit profession by actively participating in professional organizations, including the State's Chief Audit Executive Council.

Commitment to Equity - At All Times

- Cultivation of equitable practices across all aspects of job function
- Learn and apply knowledge and skills to interrupt systemic oppression
- Participate and engage in efforts to further agency wide diversity, equity, and inclusion efforts.
- Have knowledge of and apply tools to ensure that the shared vision and mission of DELC is clearly articulated in all work produced
- Consistently treat customers, partners, vendors and co-workers in a professional manner with dignity and respect.
- Create and maintain a work environment that is welcoming and respectful of diversity. Sets clear guidelines and models expected professional behaviors.

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

Office environment requires daily use of computer or data systems and web-based applications to perform daily functions and services including the time system, car reservations, and the DELC intranet site.

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

Guidelines used consistently to do this job include professional auditing standards, such as the Government Auditing Standards (GAS), and International Professional Practices Framework of the Institute of Internal Auditors. Use of other guidelines, such as federal laws and regulations, state statutes and administrative rules, agency policies and procedures, and guidance provided in legal opinions of the Oregon Accounting Manual, is dependent on the objectives of the audit.

b. How are these guidelines used?

Auditing standards establish the general expectations for the conduct of audits (e.g., audit work is to be adequately planned). However, specific tasks to accomplish the audit objectives are generally left to the judgment of the auditor. The other guidelines listed above, in addition to sources not listed, may be used to identify the goals and expectations of conduct applicable to the program or function under review.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter"</i>			
Agency Management	Phone/In-Person/Writing	Planning audit projects, setting priorities, scheduling audits	Daily
Agency Staff	Phone/In-Person/Writing	Obtain information, discuss findings and recommendations, resolve sensitive or controversial issues	Daily
DAS, Audits Division, other state agencies, federal agencies, other education organizations	Phone/In-Person/Writing	Research, liaison	As Needed

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

This position determines the objectives, scope, and methodology of internal auditing (including consulting) done at the agency. Sound decisions reduce exposure of the agency to various business risks, such failure to achieve objectives, failure to comply with laws and regulations, and failure to ensure that expenditures are appropriate, as well as wasted audit effort. The person in this position will use his/her professional judgment to rank areas of risk found during the risk assessment; the audit plan would be based on these rankings. In addition, this position recommends corrective action (for example, changes in work processes) based on these rankings. Sound decisions in developing recommendations reduce business risks faced by the department, or reduce waste of department resources. Legislative perception that the agency is well-managed could promote financial resources and autonomy for the agency.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>				
Business Operations Administrator	0000265	Virtually, in-person, by mail, email or telephone	Monthly	Annual performance evaluation, feedback

SECTION 9. OVERSIGHT FUNCTIONS THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? _____

How many employees are supervised through a subordinate supervisor? _____

b. Which of the following activities does this position do?

- Plan work
- Assigns work
- Approves work
- Responds to grievances
- Disciplines and rewards
- Coordinates schedules
- Hires and discharges
- Recommends hiring
- Gives input for performance evaluations
- Prepares & signs performance evaluations

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

As a condition of employment, the individual in this position will be subject to both Child Protective Services and Criminal History checks, including FBI fingerprinting, and will be required to be enrolled in the Central Background Registry. Adverse background data may be grounds for immediate disqualification.

A valid Oregon driver license and a satisfactory driving record, or the ability to provide a satisfactory alternate mode of transportation.

CIA (Certified Internal Auditor), or CPA (Certified Public Accountant) certification

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>		

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature

Date

Supervisor Signature

Date

Appointing Authority Signature

Date