

## **Sr Auditor, Houston**

**BASIC FUNCTION:** Senior Auditors are expected to be able to perform testing and supervise aspects of the engagements for both Corporate and field locations. Senior Auditors are responsible for conducting audits related to SOX 404, risk assessments and training of Auditors III. In addition, this position will require the Senior Auditor to be able to formulate audit approaches to test areas assigned to review as well as potential solutions for remediation.

### **DUTIES: AUTHORITY**

IA is charged with ensuring the following Department objectives:

1. Compliance with established Company policies and procedures,
2. Adequacy and appropriate application of accounting and operating controls,
3. Accountability and safeguarding of assets,
4. Compliance of general business practices with applicable government laws and regulations,
5. Integrity and security of the Company's data systems, and
6. Effectiveness and efficiency of business processes.

The Senior Auditor will conduct the activities described below in support of the above Department objectives.

The work of Senior Auditors is generally organized into reviewing engagements of locations and business processes. These engagements generally consist of three phases 1) Planning, 2) Fieldwork, and 3) Reporting. The role of the Senior Auditor in each of these phases is described below.

**Planning:** The Senior Auditor is responsible for completing various aspects related to planning for the engagement. The Engagement Manager will assign the areas that the Senior Auditor will be responsible for completing. In general, Senior Auditors must be capable of completing the following items.

- Generating and analyzing data from Company software and databases related to the entity being reviewed.
- Conducting interviews with various Company personnel relevant to the area the Senior Auditor is reviewing.
- Use data gathered and interviews conducted to prepare a written report that will need to be presented to the Team Leader and will be incorporated into a formal planning document.
- Performing any steps of the review engagement that may be conducted prior to the beginning of fieldwork.

**Fieldwork:** The Senior Auditor is responsible for performing various portions of the review as assigned by the Engagement Manager.

- Review engagements generally have a written work program that outlines the steps and areas to be reviewed by the Senior Auditor. Senior Auditors should ensure that these programs are completed in a timely and thorough manner.
- Completion of the work program will entail working closely with the client to gather, discuss, and analyze relevant information to the area under review.
- Document with work papers the steps performed in the work program. Work papers must be of sufficient quality to be reviewed by external Senior Auditors as part of the Sarbanes Oxley Act.
- Preparation of memorandum to management regarding issues identified during the course of the review.
- Review and thoroughly discuss issue memorandum with the client and Team Leader.
- Participate in closing meeting with the client and other team members.

**Reporting:** Senior Auditors when leading an audit will prepare an audit report for review by the Engagement Manager.

### **Other:**

Participate in projects to identify processes in need of improvement and facilitate and participate in improving these processes.

This may involve work with personnel from other departments as a team to:

1. Map current business processes if applicable to analyze IT related control processes
2. Measure IT processes through various metrics and identify gaps
3. Analyze metrics and gaps for improvement opportunities
4. Present improvement methods to Senior Management
5. Participate in redesign of IT processes and related business processes

The Senior Auditor may participate in other projects not specifically identified above in support of the department's role of insuring a strong internal control environment and maintaining effective and efficient business processes.

**EXPERIENCE:** A minimum of five to seven years professional experience is preferred. Preference for three to five years of external or internal auditing exposure to clients engaged in business lines similar to those of the Company.

Exposure to an international environment and the travel associated with a multi-national Company is preferred.

**SPECIAL REQUIREMENTS:**

**CERTIFICATION:** CPA, CIA, or CA certification is preferred. An advanced degree or MBA is a plus.

**TRAVEL:** The ability to travel up to 40% of the time internationally to often challenging venues is a must.

**WRITING:** Must be capable of writing and presenting information to the Company's Senior Management.

**SUPERVISION:** Senior Auditors are expected to be able to provide guidance and mentoring as needed to Auditors II and III.

**INGENUITY:** Incumbent must be capable of working with limited direct supervision and should be further capable of sorting through complex issues with a high degree of professional skepticism.

**DECISION-MAKING:** Demonstrate the capacity for effective decisions and drawing sound conclusions regarding Company processes and procedures.

**INTERPERSONAL SKILLS:** Must be able to work with all levels of personnel and management in a professional manner.

**EDUCATION:** Bachelor's degree in Accounting, Engineering, or other Disciplines. Advanced degree is a plus.