

### Class Concept

Positions at this level are professional auditors who are assigned responsibilities at the full performance level for completing or participating in a wide range of audit assignments which may include independent responsibility for conducting audits, reviews, or investigations of various functions or activities, or responsible for completing more complex assignments as a member of an audit team. Positions recommend changes to systems or programs, determine possible solutions, and may serve as technical advisor for assigned audit area. These positions examine and analyze risks, internal controls, moderately complex source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and regulations. Positions will draft complex engagement scopes, objectives, plans and programs, and evaluate accounting, administrative, and internal controls for compliance with state and federal legal requirements. Audits are conducted in accordance with Generally Accepted Government Auditing Standards as prescribed by the United States Government Accountability Office, and other applicable laws, regulations, and professional standards. Work may include assisting other audit sections with data retrieval and analysis and may include activities related to communication and instruction.

Positions at this level work independently and can be put in charge of some smaller audits, subject to general review of an Audit Supervisor or Auditor In Charge. The expectation is that the employee will need to ask questions and make corrections, but should not need to repeat questions and corrections and will consistently transfer knowledge gained from one audit to the next.

### Recruitment Standard

#### Knowledge, Skills, and Abilities:

- Ability to interpret and apply knowledge of laws, regulations, and procedures, generally accepted accounting principles, technical and professional standards.
- Ability to follow work plan, apply sampling techniques, assist in design of test procedures, audit various moderately complex financial systems and/or program information.
- Confirm accuracy, integrity, and conformance to rules, regulations, standards.
- Identify substantive issues requiring research and analysis and recognize deficiencies in controls or other weaknesses.
- Ability to recognize moderately complex problems, identify reportable issues and underlying problems, and propose solutions.
- Ability to communicate moderately complex issues in writing and verbally in a clear, concise, and organized manner, may review and edit others' communications and to conduct effective interviews of auditee personnel.
- Ability to gain the confidence, work effectively, and promote strong working relationships with audit team.
- Ability to treat team members with respect in a cooperative manner, and does not introduce negativity into the work environment.
- Ability to follow audit/investigative/review procedures as planned, reviews work for completeness and accuracy.
- Demonstrates example for other team members in manner by which tasks are completed, open to feedback and suggestions for improvement, and assists in technical supervision and development of lower level auditors.

Minimum Education and Experience Financial, Financial-Related, and Investigative

Bachelor's degree with 24 semester hours in accounting from an appropriately accredited institution and 2 years of experience in auditing/accounting; or an equivalent combination of education and experience.

Information Systems

Bachelor's degree with 24 semester hours in accounting and 12 semester hours in information technology or computer & information security from an appropriately accredited institution and 2 years of experience in auditing/accounting or information technology/computer security; or

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Performance

Bachelor's degree with 12 semester hours in accounting from an appropriately accredited institution and 2 years of experience in auditing/accounting or program evaluation; or an equivalent combination of education and experience.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.