

Class Concept

This is journey level professional auditing work with responsibility for examining and analyzing financial functions, program operations and results, and/or systems to determine compliance with financial, or programmatic procedures and regulations. It involves responsibility for verification of a variety of standardized accounting records and procedures and for limited systems audits.

Assignments are routine in nature with the complexity of the audit associated with the complexity of the accounting functions being audited. Work is varied in scope but generally limited to accounts which are funded by Federal and State sources. Systems audits are generally limited to recommendations for changes in procedure and policy and do not involve recommendations for major changes. Work follows well-established audit procedures, rules and regulations as specified by Federal and State Auditors, and internally developed audit guidelines. Judgment is often required in applying numerous accounting regulations to problem situations and in correction and reversal of errors. The audit may result in financial adjustments to the accounts audited and in some cases significant changes in accounting procedures or records.

Assignments follow established audit formats but variation from set patterns and special problems are discussed with a higher level auditor or accountant. Audits of exceptional complexity usually involve close supervision. Usually the work involves no supervisory responsibility. Contacts are primarily with the accounting staffs being audited and with directors of accounting systems in exit interviews. Personal contacts involve establishing a cooperative relationship in communicating required records which the audited agency must supply and in communicating changes which must be made as a result of audit exceptions.

Recruitment Standards

Knowledges Skills, and Abilities:

- Working knowledge of accounting, bookkeeping, and auditing principles and practices.
- Working knowledge of laws and regulations pertaining to governmental programs audited.
- Working knowledge of applicable information technology and internal controls to meet work needs as appropriate.
- Ability to analyze and correct balance sheets and expenditure reports and to verify posted transactions.
- Ability to understand and apply laws and regulations relating to maintenance of financial records.
- Ability to reconstruct condition of accounts from unorganized or incomplete data.
- Ability to analyze the validity of accounting records.
- Ability to communicate clearly and concisely in oral and written form.

Minimum Education and Experience:

Bachelor's degree in accounting or in business administration or other field from an appropriately accredited institution with twelve (12) semester hours in accounting and one (1) year of accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports; or

Associate's degree in accounting from an appropriately accredited institution and three (3) years of experience as specified above; or equivalent combination of education and experience.