

Class Concept

Positions in this class perform advanced and independent professional auditing work. Duties involve responsibility for financial audits of the most complex accounting records and procedures for comprehensive systems audits. Positions perform assignments that are generally complex in nature and are associated with large integrated accounting systems governed by a large number of rules, regulations, and procedures. Work is widely varied in scope and includes analysis of traditional Federal and State accounting systems and may also include audit of auxiliary enterprises and large-scale operations. Systems audits may involve recommendations for major organizational or procedural changes. Work follows well established audit procedures, rules, and regulations of Federal and State Auditors and internally developed audit guidelines. Judgment is frequently applied to determine proper method for error correction anti reversal and to interpretation of regulations to solve unusual problem situations. The audit may result in financial adjustments to the accounts and in some cases major changes in the accounting system or procedures. Assignments follow established audit formats, but independence of judgment is exercised in problem situations and in the analysis of accounting systems with respect to control and effectiveness. Recommendations for significant changes in the system major financial exceptions, or legal problems would be discussed with a higher-level accountant or auditing manager. Contacts are primarily with accounting staff being audited and with directors of accounting systems in exit interviews. At this level, the position can function as a lead auditor and may be asked to participate in performance reviews for lower-level auditors as well as provide assistance to a higher-level manager in the recruitment and selection process for lower-level positions.

Recruitment Standards

Knowledges, Skills, and Abilities

- Thorough knowledge of generally accepted accounting principles, practices, reporting guidelines, and generally accepted auditing standards applicable to the area of assignment
- Thorough knowledge of complex and unusual conditions, problems, and issues related to program area(s)
- Thorough knowledge of auditing and accounting theories, principles, and systems design
- Ability to act as technical resource and interpret unprecedented issues
- Ability to recognize complex and unique issues and develop resolution and/or consult with leadership in order to achieve resolution
- Ability to interpret and apply pertinent laws to specific situations found in the maintenance of governmental financial records
- Ability to interpret and explain results and procedures used in an audit examination in oral and written form
- Ability to establish necessary work procedures in carrying on audit activities; and to prepare complete audit summaries and reports and to express oneself in oral and written form in a clear and concise manner

Minimum Education and Experience

Bachelor's degree in accounting from an appropriately accredited institution and three years of accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports; or

Bachelor's degree in business administration or other field from an appropriately accredited institution with twelve semester hours in accounting and three years of experience as specified above; or

Associate degree in accounting from an appropriately accredited institution and five years of experience as specified above; or equivalent combination of education and experience.