

### Class Concept

Positions at this level serve as a member of the Office of the State Auditor's Senior Leadership Team and work under the supervision of the Deputy State Auditor to assist in establishing policies, goals, and objectives for the office. These positions are responsible for the execution of strategies and policies and are responsible for overseeing the activities of an audit/investigative division. Positions are responsible for maintaining cross-divisional knowledge of all audit/investigative divisions within the Office of the State Auditor and for ensuring consistent application of policies and procedures across the office. Positions exercise a high degree of collective accountability covering all divisions to ensure office goals and objectives are met.

These roles perform administrative, managerial, and oversight functions over multiple audit/investigative teams. Positions exercise a high degree of independent decision-making and plan, coordinate, supervise, and evaluate the work of audit/investigative managers, supervisors, and other subordinate staff. Positions in this class are responsible for cross-training and assignment of staff across areas to effectively respond to audit/investigative and auditing data analytics needs. Positions at this level are responsible for providing quality professional services to auditees. Services include providing oversight for numerous audits/investigations and related engagements/projects. Positions apply an understanding of numerous audits' systems and procedures, of the overall business operations of entities being audited/investigated, and of the auditees' technology. Positions can review work at all levels of proficiency. Positions understand that their expertise in one or more areas is often called upon to offer solutions to meet organization-wide challenges. The responsibility to ensure work is free from error and that reports are irrefutable rests with this position.

Positions review and approve complex documents and reports including identifying and monitoring performance issues for the program or area of responsibility. Positions in this classification have full responsibility for the overall direction of staffing (interviewing, hiring, and promoting), training, and development. Positions at this level also review and evaluate audit/investigative reports and work papers for content and accuracy for assigned engagements and take appropriate steps to resolve audit/investigative problems brought to their attention by the staff or identified during the review process. Positions are involved in considerable research and consultation with state and federal agencies and other authoritative sources (GASB, FASB, AICPA, OMB, GAO, ISACA, CIGIE, etc.). Positions are responsible to keep abreast of current developments to aid in interpreting the various fiscal rules, regulations, and policies. Positions are also responsible for identifying when exceptions to these principles and noncompliance with these laws are allowed.

Positions at this level perform the full breadth of managerial responsibilities for all types and complexities of audits/investigations in state government. Positions monitor budgets for all assigned audits/investigations and related engagements/projects within the area of responsibility. Positions are expected to prepare new audit/investigative and project procedures, instructions, and guidelines to be used by the audit/investigative staff. Positions engage audit/investigative managers and supervisors in skills development planning, delegation of assignments, coaching, training, counseling, performance evaluation, and in taking appropriate corrective and disciplinary action, if necessary.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Thorough knowledge of professional standards, techniques, practices, and procedures of local, state, and federal regulations, and statutes governing area of work
- Ability to discuss matters, and respond to questions and inquiries, related to audit and legislative intent with the State Auditor, Legislators, and other elected officials
- Thorough knowledge of current technological developments/trends
- Ability to present complex technical issues in a way that non-technical people may understand
- Intermediate knowledge of IT general and application controls as relates to audit objectives or investigation

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

- Intermediate knowledge of tenets of security: confidentiality, integrity, and availability (CIA)
- Intermediate knowledge of data analytics, CAATs, robotics, and data retrieval techniques to enhance the audit effectiveness for all types of audits
- Intermediate knowledge of different data analytics techniques, visualizations, and dashboards
- Intermediate knowledge of flowcharting end users' data analytic needs through requirements gathering
- Thorough knowledge of supervisory practices and skill in supervising others and extensive knowledge of strategic planning
- Ability to direct management of program and staff resources effectively to meet operational goals and objectives and provide employee training and development
- Ability to review complex documents and reports
- Ability to manage complex situations, both audit and internal, and make and implement recommendations for modifications to program policy and procedures
- Ability to consider cost/benefits for the organization as well as short- and long-term impact of decisions
- Ability to lead the development and implementation of vision and mission statements, office-wide goals and objectives, and effectively monitor and adjust plans as needed
- Ability to effectively communicate with internal and external parties (orally or in writing) to convey complex fiscal/programmatic/operational information while interpreting rules and regulations.
- Ability to serve as a technical resource and develop and maintain professional working relationships internally and externally

#### Minimum Education and Experience

##### **Financial and Investigative**

Bachelor's degree with twenty-four semester hours in accounting from an appropriately accredited institution and six years of experience in auditing/accounting, including three years serving in a role as an audit lead or supervisor; or an equivalent combination of education and experience.

##### **Performance**

Bachelor's degree with twelve semester hours in accounting from an appropriately accredited institution and six years of experience in auditing/accounting or program evaluation, including three years serving in a role as an audit lead or supervisor; or an equivalent combination of education and experience.

#### Necessary Special Requirements

The Assistant State Audit Director classification requires a Certified Public Accountant license issued by the State of North Carolina or eight years of auditing under the Government Auditing Standards (Yellow Book).