

Class Concept

Positions at this level typically perform managerial and oversight functions over multiple audit/investigative teams, or an entire organizational unit by planning and managing of several audits/investigations and related engagements. Positions exercise a high degree of independent decision-making and are responsible for cross-training and assignment of staff across heterogeneous service areas to effectively respond to audit/investigation needs. Positions 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, the overall business operations of entities being audited/investigated, and of the auditees' technology. Positions serve as experts in one or more areas and are often called upon to offer solutions to meet organization-wide challenges.

Positions review and approve complex documents and reports to include identifying and monitoring performance issues for the program or area of responsibility. Positions have full responsibility for the establishment of long- and short-term goals and objectives, formulation of audit/investigative programs and policies, and the overall direction of staffing, training, and development. Position reviews and evaluates audit/investigative reports and work papers for content and accuracy for assigned jobs and takes 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, etc.). Positions keep abreast of current developments to aid in interpreting the various fiscal rules, regulations, and policies. Positions are 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 work under the general supervision of an Assistant State Audit Director with substantial independence within the guidelines of state laws, regulations, and policies while monitoring budgets for all assigned audits/investigations within the area of responsibility. Positions are expected to prepare new audit/investigative procedures, instructions, and guidelines to be used by the audit staff. Positions plan, coordinate, supervise, and evaluate the work of Assistant State Audit Supervisors and are the primary source of contact for technical issues that Assistant State Audit Supervisors may encounter. Positions are also responsible for conducting interviews and selection of staff. Positions engage supervisors in skills development planning, delegation of assignments, coaching, training, counseling, performance evaluation, and taking appropriate corrective and disciplinary action, if necessary.

Recruitment Standards

Knowledge, Skills, and Abilities

- Thorough knowledge of professional standards, techniques, practices, procedures of local, state, and federal regulations, and statutes governing the area of work
- Ability to update information technology to facilitate program goals
- Thorough knowledge of supervisory practices and skill in supervising others
- Thorough knowledge of strategic planning
- Ability to manage program and staff resources effectively to meet operational goals and objectives
- Ability to provide employee training and growth opportunities
- Ability to manage complex situations, both audit/investigative and internal
- Ability to create and implement recommendations for modifications to program policy and procedures
- Ability to consider cost/benefits for organization as well as short- and long-term impact of decisions
- Ability to lead the development and implementation of vision and mission statements, goals, and objectives effectively
- 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
- Ability to develop and maintain professional working relationships internally and externally

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

Minimum Education and Experience

Financial and Investigative

Bachelor's degree with twenty-four semester hours in accounting from an appropriately accredited institution and five years of experience in auditing/accounting, including three years functioning 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 five years of experience in auditing/accounting 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 Requirement

The Assistant State Audit Manager position 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).