

### Class Concept

Positions at this level are entry-level professional auditors and investigators who are primarily responsible for assisting in various routine audits, reviews, or investigations, or assisting in the completion of more complex audits, reviews, or investigations as a member of a team. Positions will conduct background research to support the development of the audit or investigative scopes, objectives, plans and programs, and evaluate accounting, administrative, and internal controls for compliance with state and federal legal requirements. These positions assist in the examination and analysis of risks, internal controls, source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and regulations. Positions also participate in the drafting, preparation and/or presentation of audit, investigative, and other reports. Audits are conducted in accordance with Generally Accepted Government Auditing Standards as prescribed by the United States Government Accountability Office, Generally Accepted Auditing Standards as prescribed by the American Institute of Certified Public Accountants, and other applicable laws, regulations, and professional standards, as applicable. Work may include assisting other divisions with data retrieval and analysis and may include activities related to communication and instruction. Positions at this level will generally be assigned the most routine segments of audits or investigations and will be able to complete under supervision, direction, coaching, and training of an Audit/Investigative Supervisor or Auditor/Investigator in Charge. The expectation is that the employee will ask as many questions as needed to keep the work progressing and meet the objectives.

### Recruitment Standards

#### Knowledge, Skills, and Abilities

- Knowledge of laws, regulations, and procedures, and generally accepted accounting principles, technical and professional standards, including Generally Accepted Government Auditing Standards and General Accepted Auditing Standards
- Ability to follow work plan, apply sampling techniques, recommend and/or perform test procedures, audit, or investigate various financial systems, and/or program information
- Ability to confirm accuracy, integrity, and conformance to rules, regulations, standards and to recognize deficiencies in controls or other weaknesses
- Ability to recognize routine problems and identify reportable issues.
- Ability to communicate in writing and verbally in a clear, concise, and organized manner
- Ability to gain the confidence, work effectively, and promote strong working relationships within the audit/investigative team
- Ability to treat team members with respect in a cooperative manner and not introduce negativity into the work environment
- Ability to follow audit/investigative/review procedures as planned and review work for completeness and accuracy

#### Minimum Education and Experience Financial and Investigative

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

#### Performance

Bachelor's degree with 12 semester hours in accounting from an appropriately accredited institution; 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.