

Class Concept

Positions at this level are professional auditors and investigators who are assigned responsibilities at the full performance level for completing or participating in a wide range of audit and investigative assignments which includes independent responsibility for conducting their assigned portion of the audit, review, or investigation of various functions or activities. Additionally, positions may conduct more complex areas of the audit, review or investigation with limited supervision. Positions may assist the Audit/Investigative Supervisor or Auditor/Investigator in Charge in recommending changes to systems or programs and determining possible solutions. These positions examine and analyze risks, internal controls, moderately complex source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and regulations. Positions will also draft more complex engagement scopes, objectives, plans and programs, and evaluate accounting, administrative, and internal controls for compliance with state and federal legal requirements with limited supervision and independently on less complex areas. Engagements 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 work independently subject to general review of an Audit/Investigative Supervisor or Auditor/Investigator in Charge. The expectation is that the employee will need to ask questions and make corrections but should not need to repeat questions and corrections and will consistently transfer knowledge gained from one audit to the next.

Recruitment Standards

Knowledge, Skills, and Abilities

- Ability to interpret and apply knowledge of laws, regulations, and procedures, generally accepted accounting principles, technical and professional standards such as Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards.
- Ability to follow work plan, apply and execute sampling plans, assist in design of test procedures, audit various financial systems and/or program information with limited supervision on moderately complex areas or independently on some smaller, more focused areas.
- Confirm accuracy, integrity, and conformance to rules, regulations, standards.
- Identify substantive issues requiring research and analysis and recognize deficiencies in internal controls or other weaknesses.
- Ability to recognize moderately complex problems, identify reportable issues and underlying problems, and propose solutions with limited supervision and independently on some smaller, more focused areas.
- Ability to communicate moderately complex issues in writing and verbally in a clear, concise, and organized manner with limited supervision. May review and edit others' communications.
- Conduct effective interviews of auditee personnel and/or investigative subject.
- Ability to gain the confidence, work effectively, and promote strong working relationships with 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 the work for completeness and accuracy.
- Demonstrates example for other team members in manner by which tasks are completed, open to feedback and suggestions for improvement, and assists in technical supervision and development of lower-level auditors/investigators.

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 24 semester hours in accounting from an appropriately accredited institution and 2 years of experience in auditing/accounting; or an equivalent combination of education and experience.

Performance

Bachelor's degree with 12 semester hours in accounting from an appropriately accredited institution and 2 years of experience in auditing/accounting or program evaluation; or an equivalent combination of education and experience.