

Class Concept

Positions at this level are professional auditors or investigators who are assigned responsibilities for performing advanced level work which may include the most complex, specialized auditing/investigations of financial, programmatic functions, and/or systems. Positions independently examine and analyze risks, internal controls, complex source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness and conformance to guidelines and regulations. These positions will justify and defend audit and investigative findings for unprecedented and controversial cases and serve as a technical resource for unique or unprecedented issues. 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. The employee conducts presentations of audit/investigative findings and reports, assists in the review of other staff members' work, and provides technical supervision of the audit/investigative process and the development of staff.

Positions at this level serve as an assistant to the Assistant State Audit Supervisor in the largest and most complex audits/investigations in state government, and as Auditor/Investigator in Charge of medium sized and smaller audits/investigations. Work involves direction and coordination of subordinate auditors/investigators assigned to one or more audits/investigations. Positions function in an independent manner guided by laws, and regulations. Supervisory assistance is required only for unusual or nonrecurring problems or sensitive matters. Work is reviewed by an Audit/Investigative Supervisor or an Audit/Investigative Manager for thoroughness, accuracy, and propriety of recommendations made.

Recruitment Standards

Knowledge, Skills, and Abilities

- Ability to interpret and apply knowledge of complex laws, regulations, and procedures, generally accepted accounting principles, technical and professional standards, such as Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards and serve as technical resource for unprecedented issues.
- Ability to develop and follow work plan, apply sampling techniques, design test procedures, and assist others in design.
- Ability to audit or investigate various complex financial, systems, and/or program information and confirm accuracy, integrity, and conformance to rules, regulations, and standards.
- Ability to identify substantive issues requiring research and analysis and recognize deficiencies in internal controls or other weaknesses and suggest solutions.
- Ability to recognize complex problems, identify reportable issues and underlying problems, propose solutions, and to serve as resource for others on unprecedented, non-standard issues and problems.
- Ability to communicate complex issues in writing and verbally in a clear, concise, and organized manner, make recommendations on policy impact and/or operations, review and edit others' communications, and conduct effective interviews of auditee personnel or investigative subjects.
- Solicits ideas and suggestions from team members, treats team members with respect in a cooperative manner, and does not introduce negativity into the work environment.
- Ability to follow audit, review, investigation procedures as planned and offer suggestions for improvements to plan and/or work papers, reviews work for completeness and accuracy, and ensure work papers are clear and understandable and support audit, review, or investigation objectives.
- 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.
- Provides instruction of office policies and procedures to new or less experienced team members and assists in planning and coordination of assigned tasks.

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 3 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 3 years of experience in auditing/accounting or program evaluation; or an equivalent combination of education and experience.