

### Class Concept

Positions at this level serve on the Office of the State Auditor's Executive Team and work under the supervision of the State Auditor to establish policies, goals, and objectives for the office as well as devise strategies and policies. Positions may represent the State Auditor as needed. Positions oversee the activities of one or more divisions of the office ensuring that divisional goals and objectives align with office-wide goals and objectives. Positions must monitor progress toward achievement of goals and objectives and make necessary corrections to ensure goals and objectives are met. Positions are responsible for staying abreast of developments in accounting, auditing, compliance, and administrative requirements that affect the operations of assigned division(s). Positions ensure that assigned divisions adapt appropriately to those changes. Positions oversee hiring, evaluating, promoting, and developing staff, as well as other human resources activities. 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 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 complete various strategic projects as assigned by the State Auditor, advise the State Auditor on matters related to his/her responsibilities, interact with external officials, and prepare written communications to external parties.

Positions at this level perform at the highest level of managerial responsibilities for all types and complexities of audits/investigations in state government. Positions perform work with the highest degree of independence and autonomy and have the ability to make decisions that can impact the Office of the State Auditor. Positions coordinate, supervise, and evaluate the work of the Assistant State Audit Managers and are the primary source of crisis management intervention that the Assistant State Audit Managers may encounter.

Positions are responsible for conducting second level interviews, signing off on the selection of staff, engaging Assistant State Audit Managers 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, and skills
- Thorough knowledge of the subject matter required
- Ability to prepare and present communications supported by appropriate background work
- Thorough knowledge of local, state, and federal regulations and statutes
- Ability to understand complex technical matters quickly and provide effective guidance on resolutions
- Ability to develop and oversee divisional work plans that align with office-wide strategic goals and objectives, including assignment of work and allocation of resources
- Ability to design and monitor performance tracking systems and adjust plan execution to ensure goals and objectives are met
- Ability to serve in a key role in recruitment by conducting interviews and selecting effective staff members
- Thorough knowledge of strategic planning methodologies and practices, state government's human resources policies, budget, and other administrative policies
- Ability to guide the overall strategic direction of the Office of the State Auditor
- Ability to effectively complete individual strategic projects and those with other leaders
- Ability to develop and implement change plans that ensure smooth transitions

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

- Thorough knowledge of leadership practices and skill in leading others, including communication skill
- Ability to effectively and efficiently facilitate meetings to ensure objectives are met and best solutions are reached
- Ability to obtain cooperation from staff for significant office-wide changes
- Ability to effectively interact with high-level officials, other external parties and represent the State Auditor as needed

Minimum Education and Experience

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

Necessary Special Requirements

The Deputy State Auditor 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).