

## Auditor

**DESCRIPTION OF WORK:** Positions in this banded class perform professional auditing work with responsibility for examining and analyzing financial functions, program operations and results, and/or systems to determine compliance with tax, financial, or programmatic procedures and regulations. Work requires knowledge and application of the theories, principles, and practices of accountancy and auditing, as well as knowledge of the statutory requirements of specific programs and the related information technology.

### **EXAMPLES OF COMPETENCIES:**

#### **CONTRIBUTING**

**Knowledge- Professional:** Knowledge of laws, regulations, and procedures of assigned programs. Knowledge of generally accepted accounting principles, practices, reporting guidelines, and generally accepted auditing standards applicable to the area of assignment. Knowledge of applicable information technology and internal controls to meet work needs.

**Examination & Analysis:** Ability to compile, monitor, and audit various financial, systems, and/or program information for accuracy, integrity, and conformance to rules and regulations. Ability to draw conclusions and prepare audit findings. Ability to present recommendations supported by facts.

**Decision Making and/or Problem Solving:** Ability to recognize problems and identify findings/audits that have established precedents and limited impact, referring non-standard questions and problems to higher levels.

#### **JOURNEY**

**Knowledge- Professional:** Considerable knowledge of laws, regulations, and procedures of assigned programs. Knowledge of generally accepted accounting principles, and generally accepted auditing standards and the ability to independently interpret and apply them. Knowledge of applicable information technology to independently perform the auditing/accounting function. Ability to ensure integrity of information systems, internal controls, and data, including recommending modifications as required.

**Examination & Analysis:** Ability to compile, monitor, and examine a variety of moderately complex financial and/or program information for accuracy, integrity, and conformance to rules and regulations. Ability to audit financial data, systems, programs and processes. Ability to recommend changes and/or determine liability and/or penalties. Ability to identify substantive issues that require research and analysis. Ability to prepare and disseminate audit reports including justifying and defending audit findings and recommendations. Ability to serve as technical advisor on audit findings and recommendations.

**Communication:** Ability to apply standards to written communications. Ability to write communications that convey concise and comprehensive information and conform to standards. Ability to provide appropriate documentation to support conclusions. Ability to communicate verbally and/or deliver oral presentations of structured information in a clear, concise, and organized manner.

**Human Resources Supervision (Optional):** Ability to provide assistance to a higher-level manager in recruitment and selection process. Ability to implement work plans and conduct performance reviews with the assistance of a higher-level manager. Ability to identify and recommend career development opportunities with employees.

**Decision Making and/or Problem Solving:** Ability to determine findings and make recommendations. Ability to perform audits that may involve unprecedented problems requiring research and review of policy and procedures. Ability to identify problems and compliance issues found in an audit.

**Communication:** Ability to write communications that convey concise and comprehensive information on matters of a moderately complex nature. Ability to provide appropriate documentation to support conclusions. May require the ability to review and edit written communications of others. Ability to communicate verbally and deliver presentations to convey information and issues of a moderately complex nature.

**Human Resources Supervision (Optional):** Ability to recommend and/or make selection decision. Ability to develop and implement work plans and conduct performance reviews. Ability to participate in the disciplinary and grievance processes, as needed. Ability to ensure employees have access to tools and information for career development opportunities. Ability to actively participate in employee growth and development. Ability to plan and deliver on-the-job training.

## **ADVANCED**

**Knowledge- Professional:** Thorough knowledge of complex and unusual conditions, problems, and issues related to program area(s). Ability to act as technical resource and interpret unprecedented issues. Thorough knowledge of auditing and accounting theories, principles, and systems design. Ability to recognize complex and unique issues and develop resolution and/or consult with leadership in order to achieve resolution. Ability to consistently serve as a technical resource. Thorough knowledge of the reliability of systems and internal controls. Ability to identify problems, changing requirements, auditing and other fiscal procedures, financial structures or reports, and financial systems. Ability to recommend modifications as required.

**Examination & Analysis:** Ability to independently identify complex problems with broad scope within the current system. Ability to identify specific types of audits performed and recommend modifications and solutions in unprecedented cases. Ability to justify and defend audit findings and recommendations for unprecedented and controversial cases. Ability to research and analyze new and/or changing systems and procedures. Ability to ensure implementation of new systems and/or procedures. Ability to provide training and consultation related to new system and/or unprecedented cases.

**Decision Making and/or Problem Solving:** Ability to independently determine findings and make audit recommendations for unprecedented, complex issues and problems. Ability to serve as a resource for others in resolving unprecedented, non-standard issues and problems. Ability to identify implications and liabilities for management decision-making. Ability to demonstrate advanced technical expertise in auditing decisions and recommendations.

**Communication:** Ability to write communications that convey concise and comprehensive information on matters of a complex nature. Ability to document conclusions and recommendations that impact policy and/or operations. Ability to communicate verbally and deliver presentations to convey information and issues of a complex nature.

**Human Resources Supervision (Optional):** Ability to oversee unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures. Ability to oversee unit/organization supervisors to ensure compliance with performance management policies and procedures. Ability to recommend resolution of disciplinary and grievance issues, as needed. Ability to review and authorize training opportunities for unit/organization. Ability to lead employee growth and development initiatives.

## **MINIMUM TRAINING AND EXPERIENCE:**

Bachelor's degree in accounting or discipline related to the program area, with nine credit hours of accounting coursework; or equivalent combination of training and experience. All degrees must be received from appropriately accredited institutions.

As per General Statute: 143-746

Any Internal Auditor employed by the State shall, at a minimum, have the following: Graduation from a four-year college or university and certification or licensure as a certified public accountant, certified internal auditor, certified fraud examiner, certified information system auditor, professional engineer, or attorney; or graduation from a four-year college or university and a minimum of five years of experience in internal or external auditing, management consulting, program evaluation, management analysis, economic analysis, industrial engineering, or operations research.

**Special Note:** This is a generalized representation of positions in this class and is not intended to reflect essential functions per ADA. Examples of competencies are typical of the majority of positions, but may not be applicable to all positions.