

I. DESCRIPTION OF WORK:

Positions assigned to this banded class manage an auditing operation either assisting with or having full responsibility for: the establishment of long- and short-term goals and objectives; the formulation of audit programs and policies; and the overall direction of audit staffing, training, and development. Positions provide leadership in the development of control guidelines and audit programs in financial, program operation, and information systems audit areas. Audit Managers will confer with and advise subordinates on administrative policies and procedures, technical problems, priorities and methods. They assist with or have full responsibility for audit program design and/or changes to ensure compliance with federal and state laws, audit standards, and legal opinions. Administrative direction is provided in the preparation of activity and progress reports for executive management or the legislature and technical direction will be provided for controversial, sensitive and/or precedent setting audits. Human resources responsibilities include: ensuring compliance with human resources policies and procedures, identifying work competencies and performance measures, recruitment and selection, counseling, discipline, and ensuring the performance management for a diverse workforce. E Positions are responsible for allocating available staff, assets and resources in order to meet work goals. Positions must deal tactfully with controversial issues/problems and maintain a successful working relationship with clients, other employees, administrators, and the public. They regularly monitor the quality and quantity of service delivery efforts including advocating for employees and support staff where resources may be limited or constrained. Audit managers engage employees in career development methods and principles. They solicit and respond to employee feedback concerning all aspects of their work experience. Audit managers are responsible for self-development by demonstrating a commitment to continuous learning, self-awareness and performance through feedback. The complexity of the Audit Manager's competency profile is defined by a number of factors, including occupational field, the subject matter of the work, financial diversity, public policy concerns, consequence of adverse results, diversity and sophistication of clients, organizational structure, level and number of employees and nature/level of public contact.

II. ROLE DESCRIPTIONS BY COMPETENCY LEVEL:

Contributing	Journey	Advanced
<p>Positions at this level typically perform supervisory functions for a single audit team with a unique area of assignment. Positions exercise independent decision-making. Positions may perform training functions for their individual area of assignment, review work of assigned staff, assist with interviewing and selecting staff, interpret and provide input into standard operating policies and procedures, and resolve minor discipline and other employee relations issues</p>	<p>Positions at this level typically perform supervisory and/or managerial functions for one or more audit teams assessing for and ensuring the provision of a full range of audit services. Positions exercise a high level of independent decision-making. They perform training functions for their individual area of assignment, review work of assigned staff, assist with interviewing and selecting staff, interpret and provide input into the governing body and unit standard operating policies and procedures, and resolve discipline and other employee relations issues</p>	<p>Positions at this level typically perform managerial and oversight functions over multiple audit teams or an entire organizational unit. Positions exercise a high level of independent decision-making. Positions may be responsible for cross-training and assignment of staff across heterogeneous service areas in order to effectively respond to work needs. Positions at this level are able to review work, including work on highly complex issues, with the highest level of proficiency. Other positions reporting to positions at this level are recognized for their expertise in one or more areas and often are called upon to offer solutions to meet organization-wide challenges.</p>

III. COMPETENCIES

Note: Not all competencies apply to every position/employee; evaluate only those that apply. Competency statements are progressive.

Competency	Definition
Knowledge - Professional	Knowledge of professional standards used to conduct financial, compliance, and operational audits. Knowledge of specific policies and procedures related to audit area of assignment and skills in applying this knowledge in practice. Knowledge of state and federal policies, rules, and regulations to properly evaluate financial and program management activities. Knowledge of organization and management techniques of assigned audit area for risk assessment.
Managing Work and Performance	Ability to assign work and to establish work rules and acceptable levels of quality and quantity of work. Ability to review work and evaluate performance of others and to develop individuals' competencies through appropriate feedback. Ability to establish expectations and clear direction to meet goals and objectives. Ability to motivate and engage employees through effective communication. Knowledge of appropriate policies and procedures for recruiting, selecting, developing, counseling, disciplining and evaluating performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to provide technical supervision of staff. Ability to develop plans for employees to gain necessary knowledge, skills, and abilities to successfully perform their duties. Ability to plan for and support employees in career development opportunities.
Critical Thinking	Ability to apply critical thinking, analysis and evaluation. Critical thinking gives due consideration to the evidence, the context of judgment, the relevant criteria for making that judgment well, the applicable methods or techniques for forming that judgment, and the applicable theoretical constructs for understanding the nature of the problem and the question at hand. Ability to develop, assess, evaluate, interpret, implement and/or modify work. Ability to make accurate decisions.
Change Management	Ability to plan and implement change initiatives. Ability to support innovation and creativity by encouraging staff to accept and resolve challenges. Ability to remain flexible to meet constantly changing and sometimes opposing demands.
Communication	Ability to present information effectively in a manner suited to the characteristics and needs of the audience. Ability to convey information clearly and concisely either verbally or in writing to ensure that the intended audience understands the information and the message. Ability to listen and respond appropriately to others.
Coaching/Mentoring	Ability to provide guidance and feedback to help an employee or groups of employees strengthen their knowledge, skills and abilities to accomplish a task or solve a problem, which in turn should improve job performance.

IV. COMPETENCY STATEMENTS BY LEVEL

Knowledge – Professional

Knowledge of professional standards used to conduct financial, compliance, and operational audits. Knowledge of specific policies and procedures related to audit area of assignment and skills in applying this knowledge in practice. Knowledge of state and federal policies, rules, and regulations to properly evaluate financial and program management activities. Knowledge of organization and management techniques of assigned audit area for risk assessment.

Contributing	Journey	Advanced
<p>Considerable knowledge of professional standards, techniques, practices and procedures, and may require knowledge of generally accepted accounting principles and skill in applying this knowledge.</p> <p>Considerable knowledge of local, state and federal regulations and statutes governing the area of work.</p> <p>Ability to apply technologies and knowledge of applicable information technology and internal controls to meet work needs. Ability to apply general information technologies to meet work needs.</p> <p>Basic knowledge of supervisory practices and skill in supervising others, including communication skills, how to delegate and assign duties, how to deal effectively with difficult employees, how to evaluate performance and to participate in disciplinary actions. Basic knowledge of state government’s human resources interview policies and procedures.</p>	<p>Full knowledge of professional standards, techniques, practices and procedures and may require knowledge of generally accepted accounting principles and skills in applying this knowledge.</p> <p>Full knowledge of local, state and federal regulations and statutes governing the area of work.</p> <p>Ability to independently use applicable information technology to perform work. Ability to ensure integrity of information systems, internal controls and data, including recommending modifications as required. Ability to apply updated information technology to facilitate program goals and program.</p> <p>Considerable knowledge of supervisory practices and skill in supervising others, including communication skills, how to delegate and assign work, how to deal effectively with difficult employees, how to evaluate performance and may assist or conduct investigations and participate in disciplinary actions. Working knowledge of state government’s human resources policies and procedures.</p> <p>Basic knowledge of strategic planning methodologies and practices.</p>	<p>Extensive knowledge of professional standards, techniques, practices and procedures and may require knowledge of generally accepted accounting principles and skills in applying this knowledge.</p> <p>Ability to apply extensive knowledge of local, state and federal regulations and statutes governing the area of work.</p> <p>Ability to assess and apply thorough knowledge of the reliability of systems and internal controls; identify problems and changing requirements. May require ability to research and recommend changes to software.</p> <p>Extensive knowledge of supervisory practices and skill in supervising others, including communication skills, how to delegate and assign work, how to deal effectively with difficult employees, how to evaluate performance and to conduct investigations and participate in disciplinary actions. Ability to mentor new supervisors. Full knowledge of state government’s human resources policies and procedures.</p> <p>Considerable knowledge of strategic planning methodologies and practices.</p>

Basic knowledge - The span of knowledge minimally necessary to complete defined assignments.

Full/Considerable knowledge - The span of knowledge necessary to independently complete defined assignments to produce an effort or activity directed toward the production or accomplishment of the fiscal responsibilities.

Extensive knowledge - The broad scope of knowledge demonstrated on the job that is beyond journey competencies.

Note: Not all competencies apply to every position/employee; evaluate only those that apply. Competency statements are progressive.

Managing Work and Performance

Ability to assign work and to establish work rules and acceptable levels of quality and quantity of work. Ability to review work and evaluate performance of others and to develop individuals' competencies through appropriate feedback. Ability to establish expectations and clear direction to meet goals and objectives. Ability to motivate and engage employees through effective communication. Knowledge of appropriate policies and procedures for recruiting, selecting, developing, counseling, disciplining and evaluating performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to provide technical supervision of staff. Ability to develop plans for employees to gain necessary knowledge, skills, and abilities to successfully perform their duties. Ability to plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
<p>Ability to plan and assign work tasks within office-wide audit plan. Ability to motivate employees and develop team commitment toward meeting the operational goals and objectives.</p> <p>Ability to review work and written reports to ensure compliance with standards and requirements and to guide staff in providing appropriate documentation to support conclusions. May require ability to conduct and prepare work and written reports.</p> <p>Ability to give advice and instruction and communicate changes to the audit plan or scheduled deadlines. Ability to monitor work plan and make changes as necessary.</p> <p>Ability to assess employee competencies and conduct/participate in performance management reviews.</p>	<p>Ability to manage resources effectively to provide for employee training and growth and to meet the operational goals and objectives.</p> <p>Ability to review and approve work findings / written reports often of moderate complexity. Ability to ensure that rules and regulations are interpreted correctly and adherence to standards.</p> <p>Ability to improve staff performance by providing advice and instructions during the course of audit plan. Ability to improve staff performance by monitoring of the plan and making appropriate changes.</p> <p>Ability to address quality monitoring and performance improvement issues for the program or area of responsibility.</p>	<p>Ability to direct the management of program and staff resources. Ability to effectively delegate tasks, considering staff capabilities and complexity of the tasks to be performed.</p> <p>Ability to review and approve documents and reports for the most complex or unique issues and effectively articulates written conclusions. Ability to ensure that rules and regulations are interpreted correctly internal and external to the organization and adherence to standards.</p> <p>Ability to improve staff performance and working relationship with auditee by providing advice and instructions during the course of audit plan. Ability to involve employees in strategic planning and implementation and in the development of audit strategies.</p> <p>Ability to identify and address quality monitoring and performance improvement issues for audit services for the program or area of responsibility for multiple units or region.</p>

Critical Thinking

Ability to apply critical thinking, analysis and evaluation. Critical thinking gives due consideration to the evidence, the context of judgment, the relevant criteria for making that judgment well, the applicable methods or techniques for forming that judgment, and the applicable theoretical constructs for understanding the nature of the problem and the question at hand. Ability to develop, assess, evaluate, interpret, implement and/or modify work. Ability to make accurate decisions.

Contributing	Journey	Advanced
<p>Ability to make determinations based on facts. Ability to identify problems, reports potential problems, and assesses options.</p> <p>Ability to interpret delivery of service and compliance with local, state and federal regulations and standards.</p> <p>Ability to identify risk impact on program policy and procedural issues.</p> <p>Ability to consider organization and management views. Ability to involve and inform the right people in determining the appropriateness of actions.</p>	<p>Ability to analyze moderately complex* situations. Ability to recommend solutions and options and alert leadership to impact on program.</p> <p>Ability to recommend response to a moderately complex situation based on interpretation of local state and federal regulations and standards.</p> <p>Ability to recommend modifications to program policy and procedures to minimize risk.</p> <p>Ability to give consideration to organization and management views and make modifications based on appropriate management input.</p> <p>Ability to draw conclusions based on relevant information.</p>	<p>Ability to manage complex** work situations. Ability to anticipate and remain alert to potentially problematic situations. Ability to resolve unusual problems.</p> <p>Ability to implement response to a complex situation based on interpretation of local state and federal regulations and standards.</p> <p>Ability to ensure implementation of program policy and procedure changes.</p> <p>Ability to consider cost/benefits for organization and management. Ability to exercise insight in drawing conclusions based on relevant information. Ability to consider both the short-term and long-term impact of the decision and potential problems based on those results.</p>

*Moderately complex – varied funding sources, systems, operations, type/size of business, policies, regulations and programs with frequent revisions and changes.

**Complex – variety of funding sources, systems, operations, regulations, programs with a broader impact.

Change Management

Ability to plan and implement change initiatives. Ability to support innovation and creativity by encouraging staff to accept and resolve challenges. Ability to remain flexible to meet constantly changing and sometimes opposing demands.

Contributing	Journey	Advanced
<p>Ability to understand change management strategies and principles.</p> <p>Ability to communicate and implement new policies and procedures.</p>	<p>Ability to lead staff and to operate effectively in response to internal and external initiated changes.</p> <p>Ability to participate in the development and implementation of goals and objectives.</p>	<p>Ability to lead the development and implementation of vision and mission statements and the audit plans to obtain those objectives for the organization. Ability to effectively monitor, and adjust, those plans based on operational results.</p> <p>Ability to lead and direct the development and implementation of office-wide goals and objectives.</p>

Communication

Ability to present information effectively in a manner suited to the characteristics and needs of the audience. Ability to convey information clearly and concisely either verbally or in writing to ensure that the intended audience understands the information and the message. Ability to listen and respond appropriately to others.

Contributing	Journey	Advanced
<p>Ability to communicate effectively with team members and occasionally with senior level management on audit or program issues.</p> <p>Ability to disseminate information on changes in policies, procedures and protocols to team members to ensure understanding and provide direction to staff members.</p> <p>Ability to prepare, organize (and may require ability to review) written reports according to documentation standards and requirements and guide staff in providing appropriate documentation to support conclusions.</p> <p>Ability to effectively communicate with internal and external parties in both oral and written formats.</p>	<p>Ability to communicate moderately complex fiscal/programmatic information to outside parties as well as senior level management of the organization.</p> <p>Ability to develop contacts and relationships with interested parties in achieving division/organizational goals and directing staff in obtaining those goals.</p> <p>Ability to prepare and review written reports often of moderate complexity. Ability to ensure that standards, rules, and regulations are interpreted correctly.</p> <p>Ability to effectively communicate with internal and external parties in both oral and written formats. Ability to interact with auditees concerning audit needs/concerns to improve audit efficiency.</p>	<p>Ability to communicate major and/or complex situations and actions internal and external to the organization. Ability to interpret rules and regulations internal and external to the organization and serves as a technical resource in developing responses to interested parties.</p> <p>Ability to develop and maintain professional working relationships in complex and/or difficult situations in order to achieve organizational goals.</p> <p>Ability to document and report more complex or unique issues and effectively articulate written conclusions. Ability to ensure that standards, rules, and regulations are interpreted correctly internal and external to the organization.</p> <p>Ability to make decisions concerning audit issues that have significant impact on audit plan or report and implements procedures to obtain desired results. Ability to effectively communicate - oral and written - with internal and external parties. Ability to interact with auditees concerning audit needs/concerns to improve audit efficiency. Ability to serve a key role in recruiting efforts by performing interviews and representing the face of the office.</p>

Coaching/Mentoring

Ability to provide guidance and feedback to help an employee or groups of employees strengthen their knowledge, skills and abilities to accomplish a task or solve a problem, which in turn should improve job performance.

Contributing	Journey	Advanced
<p>Ability to coach and mentor staff exerting a positive influence on career growth and development.</p> <p>Ability to identify and address quality of work and performance improvement issues for the individual or audit team.</p>	<p>Ability to coach and mentor staff by influencing motivation, performance, and awareness of areas for improvement.</p> <p>Ability to facilitate the enhancement of employee competencies as appropriate to the needs of the audit team.</p>	<p>Ability to coach and mentor staff by influencing motivation, performance, awareness of areas of improvement, and the development of individuals and audit teams to be as effective as possible.</p> <p>Ability to mentor, coach and manage the total competencies of staff across multiple audit teams. Ability to seek sources and opportunities for employee training and growth.</p> <p>Ability to create need for discussion and is responsible for follow-up and holding others accountable.</p>

V. MINIMUM TRAINING & EXPERIENCE:

Financial Audit Manager Positions – Bachelor’s degree with twenty-four (24) semester hours of accounting from an appropriately accredited institution and three years of professional accounting experience, including one year functioning as an audit lead or supervisor; or an equivalent combination of education and experience.

Information Systems Audit Manager Positions - Bachelor's degree with twenty-four (24) semester hours of accounting and twelve (12) semester hours of computer science from an appropriately accredited institution and three years of experience in auditing and / or computer programming / systems analysis, including two years of information systems auditing with at least one year functioning as an audit or information systems lead or supervisor; or a bachelor’s degree in computer science or information systems with twelve (12) semester hours of accounting from an appropriately accredited institution and three years of experience in auditing and / or computer programming / systems analysis, including two years in information systems auditing with at least one year functioning as an audit or information systems lead or supervisor; or an equivalent combination of education and experience.

Program Audit Manager Positions – Bachelor’s degree in business administration, public administration or other field related to the program area with twelve (12) semester hours of accounting from an appropriately accredited institution and three years of professional accounting experience, including one year functioning as an audit lead or supervisor; 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 work functions per ADA. Examples of competencies are primarily those of the majority of positions in this class, but may not be applicable to all positions.