

I. DESCRIPTION OF WORK:

Positions in this banded class are involved in conducting professional audits, program and/or information system operational reviews, or special investigative reviews to determine adherence to generally accepted accounting procedures, financial accountability standards, and/or compliance with laws and regulations or other identified standards or requirements. Work requires knowledge and application of the theories, principles, practices of accountancy, and auditing, as well as a knowledge of the statutory requirements of specific programs and the related information technology. This includes scheduling, planning and conducting required audits, reviewing required accounting records or other business documentation, evaluating financial and/or programmatic controls, identifying deficiencies, advising on compliance with established requirements or standards, documenting the work process with adequate supporting workpapers, preparing final reports within applicable standards, and following up on recommendations. Positions in this class make site visits and work with various parties to collect necessary information and data. Work requires travel throughout the state as assigned.

II. ROLE DESCRIPTIONS BY COMPETENCY LEVEL:

Contributing	Journey	Advanced
<p>Positions at this level are entry-level professional auditors who are primarily responsible for performing various routine audits, reviews, or investigations or assisting in the completion of more complex audits, reviews, or investigations as a member of an audit team. Positions at this level also include auditors performing such work in a training status to build their skills in completing the various types of audits and reviews. Work may include: examination and analysis of risks, internal controls, source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and regulations; and preparation and/or presentation of audit and other reports. Work may include assisting other audit sections with data retrieval and analysis. Work may include activities related to communication and instruction.</p>	<p>Positions at this level are professional auditors who are assigned responsibilities at the full performance level for completing or participating in a wide range of audit assignments which may include independent responsibility for conducting audits, reviews, or investigations of various functions or activities or serving as a team member responsible for completing more complex assignments as a member of an audit team. Work may include independent examination and analysis of 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 at this level recommend changes to systems or programs and/or determine possible solutions. They serve as technical advisor for assigned audit area; may serve as the lead/mentor in the training and development of other auditors. They assist other audit sections with data retrieval and analysis.</p>	<p>Positions at this level are professional auditors who are assigned responsibilities for performing advanced level work which may include complex, specialized auditing of financial, programmatic functions, and/or systems. Work may include independent examination and analysis of risks, internal controls, complex source records and reports, programmatic data, financial statements and/or systems for accuracy, completeness and conformance to guidelines and regulations. Positions at this level justify and defend audit findings for unprecedented and controversial cases. They serve as a technical resource for unique or unprecedented issues. They conduct presentations of audit findings and reports. They assist in the review of other staff members' work and provide technical supervision of the audit process and the development of audit staff.</p>

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

III. COMPETENCIES

Competency	Definition
Knowledge - Professional	Possession of designated level of professional skill and/or knowledge in assigned area(s) and the ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
Examination & Analysis	Ability to examine operations and or systems, collecting data and information to assess accuracy, integrity and risks; analyze information; ensure compliance with applicable standards, rules, regulations and systems of internal control; interpret and evaluate results; prepare documentation; and create reports and/or presentations.
Decision Making and/or Problem Solving	Knowledge of and ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to identify findings/problems and take action consistent with available facts, constraints, and anticipated consequences.
Communication	Ability to communicate information to individuals or groups; and deliver presentations suited to the characteristics and needs of the audience. Ability to clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Ability to listen and respond appropriately to others.
Teamwork	Ability to actively participate as a member of a team to move toward the completion of assigned tasks, and to provide technical assistance to other team members.
Attention to Detail	Ability to accomplish tasks and processes accurately and completely. Ability to follow procedures as planned and approved, with limited follow-up by team leader.
Leadership	Skill and ability in coordinating, facilitating, and participating in a collaborative approach to the completion of tasks and assignments. Knowledge of office policies and procedures. Ability to observe and participate in the assessment of work; provide feedback and technical supervision; develop knowledge, skills, and abilities of employees; and plan for and support employees in career development opportunities.

IV. COMPETENCY STATEMENTS BY LEVEL

Knowledge – Professional

Possession of designated level of professional skill and/or knowledge in assigned area(s) and the ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.

Contributing	Journey	Advanced
<p>Knowledge of laws, regulations and procedures of assigned tasks.</p> <p>Knowledge of generally accepted accounting principles, office practices and techniques, and professional standards applicable to the area of assignment.</p> <p>Knowledge of applicable information technology, accounting systems, and controls to meet work needs.</p>	<p>Ability to interpret and apply considerable knowledge of laws, regulations and procedures of assigned tasks.</p> <p>Ability to interpret and apply generally accepted accounting principles, office practices and techniques, and professional standards and their application.</p> <p>Ability to use applicable information technology to perform the assigned tasks.</p> <p>Ability to ensure integrity of information systems, accounting systems, program data and controls as applicable to assigned area.</p> <p>Ability to seek out resources, information, and training relative to position and tasks assigned.</p>	<p>Thorough knowledge of complex, unusual conditions, problems and issues related to program area(s). Ability to act as technical resource and interpret unprecedented issues.</p> <p>Ability to apply 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.</p> <p>Ability to assess and apply thorough knowledge of the reliability of systems and internal controls; ability to identify problems and changing requirements, auditing and other fiscal procedures, accounting systems or reports, along with recommended modifications.</p>

Examination & Analysis

Ability to examine operations and/or systems, collecting data and information to assess accuracy, integrity and risks; analyze information; ensure compliance with applicable standards, rules, regulations and systems of internal control; interpret and evaluate results; prepare documentation; and create reports and/or presentations.

Contributing	Journey	Advanced
<p>Ability to execute audit procedures in accordance with designed audit plan and applies audit sampling techniques. Ability to recommend test procedure.</p> <p>Ability to compile, monitor, and audit various financial, systems and/or program information for accuracy and integrity and conformance to rules, regulations, standards, and generally accepted best practices.</p> <p>Ability to state conclusions clearly, consistent with test objectives. Ability to recognize misstatements and control weaknesses and begin preparation of audit findings, supported by facts.</p>	<p>Ability to execute audit procedures in accordance with designed audit plan and apply audit sampling techniques and computer assisted audit tests. Ability to assist in design of test procedures.</p> <p>Ability to compile, monitor and examine a variety of moderately complex* financial and/or program information for accuracy and integrity and conformance to rules and regulations. Ability to audit financial data, systems, programs and processes; ability to recommend changes and/or corrective actions. Ability to identify substantive issues that require research and analysis.</p> <p>Ability to state conclusions clearly, consistent with test objectives and supported by results of work. Ability to recognize misstatements and control weaknesses and be responsible for the preparation of audit findings and recommendations. Ability to effectively communicate issues with auditee.</p>	<p>Ability to execute audit procedures in accordance with designed audit plan and applies audit sampling techniques and computer assisted audit tests. Ability to independently design test procedures; ability to advise others in developing test procedures.</p> <p>Ability to independently identify complex** problems with broad scope within the current system to identify specific types of audits performed and recommend modifications and solutions in unprecedented cases.</p> <p>Ability to state conclusions clearly, consistent with test objectives, supported by test results, and not requiring adjustment by team leader. Ability to recognize misstatements and system deficiencies and prepare, justify, and explain audit findings and recommendations, even for unprecedented and controversial cases.</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.

Decision Making and/or Problem Solving

Knowledge of and ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to identify findings/problems and take action consistent with available facts, constraints, and anticipated consequences.

Contributing	Journey	Advanced
<p>Ability to recognize routine problems and identify audit issues that have established precedents.</p> <p>Ability to ask the right questions and use the correct methods to gather information. Ability to resolve routine problems that may require research and review of policy and procedures. Ability to refer non-standard questions and problems to higher levels.</p>	<p>Ability to recognize moderately complex problems and identify audit issues and potential audit findings.</p> <p>Ability to look at underlying problems and proposes solutions. Ability to resolve unprecedented problems that require research and review of policy and procedures. Based on delegated authority, ability to identify problems and compliance issues found in an audit.</p>	<p>Ability to recognize complex problems and independently identify audit issues and audit findings.</p> <p>Ability to serves as a resource for others in resolving unprecedented, non-standard issues and problems. Ability to use advanced technical expertise; ability to identify possible implications and provide possible solutions for management decision-making.</p>

Communication

Ability to communicate information to individuals or groups; and deliver presentations suited to the characteristics and needs of the audience. Ability to clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Ability to listen and respond appropriately to others.

Contributing	Journey	Advanced
<p>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.</p> <p>Ability to communicate verbally and/or deliver oral presentations of structured information in a clear, concise, and organized manner.</p> <p>Ability to establish rapport to get needed information.</p>	<p>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 ability to review and edit written communications of others.</p> <p>Ability to communicate verbally and deliver presentations to convey information and issues of a moderately complex nature.</p> <p>Ability to establish rapport in order to resolve moderately complex issues.</p>	<p>Ability to write communications that convey concise and comprehensive information on matters of a complex nature. Documented conclusions and recommendations impact policy and/or operations.</p> <p>Ability to communicate verbally and deliver presentations to convey information and issues of a complex nature.</p> <p>Ability to establish rapport in order to resolve complex issues.</p>

Teamwork

Ability to actively participate as a member of a team to move toward the completion of assigned tasks, and to provide technical assistance to other team members.

Contributing	Journey	Advanced
<p>Ability to ask team members for ideas and suggestions. Ability to treat team members with respect and keep team leader informed of audit issues.</p>	<p>Ability to ask team members for ideas and suggestions. Ability to treat team members with respect in cooperative manner. Ability to keep team leader informed of audit issues and communicate problems concerning the results of work to ensure corrective action.</p>	<p>Ability to ask team members for ideas and suggestion. Ability to treat team members with respect and effectively listens and communicate among team members. Ability to keep team leader informed of audit issues and share information within team environment to ensure that corrective action takes place in a timely manner.</p>

Attention to Detail

Ability to accomplish tasks and processes accurately and completely. Ability to follow procedures as planned and approved, with limited follow-up by team leader.

Contributing	Journey	Advanced
<p>Ability to follow audit procedures as planned and approved and review work carefully for completeness and accuracy.</p> <p>Ability to submit workpapers to team leader that are complete and document evidential matter which is sufficient and competent to support planned objectives.</p> <p>Ability to learn through observance of others, instruction, and experience.</p>	<p>Ability to follow audit procedures as planned and approved and rarely overlook assignments or details. Ability to review work carefully for completeness and accuracy in comparison to what is expected.</p> <p>Ability to submit workpapers to team leader that are complete, clear, and understandable and that document evidential matter which is sufficient and competent to support planned objectives.</p> <p>Ability to learn quickly through observance of others, instruction, and experience.</p>	<p>Ability to follow audit procedures as planned and approved and rarely overlook assignments or details. Ability to offer suggestions for workpaper improvement. Ability to review work carefully for completeness and accuracy in comparison to what is expected, requiring limited follow-up by team leader.</p> <p>Ability to submit workpapers to team leader that are complete, clear, and understandable and that document evidential matter sufficient and competent to support audit, review, or investigative objectives.</p> <p>Ability to learn quickly through observance of others, instruction, and experience. Ability to transfer knowledge to and review work of other team members.</p>

Leadership

Skill and ability in coordinating, facilitating, and participating in a collaborative approach to the completion of tasks and assignments. Knowledge of office policies and procedures. Ability to observe and participate in the assessment of work; provide feedback and technical supervision; develop knowledge, skills, and abilities of employees; and plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
<p>Ability to set an example for other team members in manner by which tasks and assignments are completed.</p> <p>Ability to maintain a positive outlook and accept feedback and suggestions for improvement in work.</p>	<p>Ability to set an example for other team members in manner by which tasks and assignments are completed. Observant of office policies and procedures and provides guidance to others.</p> <p>Ability to maintain a positive outlook and is accepting of feedback and suggestions for improvement in work. Ability to assist in the technical supervision and development of staff.</p>	<p>Ability to set an example for other team members in manner by which tasks and assignments are completed. Ability to provide assistance to other staff members in the completion of assigned tasks. Observant of office policies and procedures and provides guidance to others.</p> <p>Ability to maintain a positive outlook and accept feedback and suggestions for improvement in work. Ability to assist in the planning and coordinating of assigned tasks. Ability to assist in the review of other staff members' work and provide technical supervision of the audit process. Ability to contribute knowledge to the further development of staff.</p>

V. MINIMUM TRAINING & EXPERIENCE:

Financial Audit Positions – Bachelor’s degree with twenty-four (24) semester hours of accounting from an appropriately accredited institution; or an equivalent combination of education and experience.

Information Systems Audit Positions - Bachelor's degree in accounting with twenty-four (24) hours of accounting and twelve (12) semester hours of computer science, or a bachelor’s degree in computer science or information systems with twelve (12) semester hours of accounting from an appropriately accredited institution; or an equivalent combination of education and experience.

Program Audit Positions - Bachelor’s degree in business administration, public administration, or field related to the program area with twelve (12) semester hours of accounting from an appropriately accredited institution; 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.