

**I. 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.

**II. ROLE DESCRIPTIONS BY COMPETENCY LEVEL**

<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>Positions at this level are entry-level professional auditors who apply auditing and accounting principles, practices, and standards to a limited range of financials, programmatic functions, and/or systems. Work may include examination and analysis of risks, internal controls, various reports, records, financial statements, and/or systems for accuracy, completeness, and conformance to guidelines and statutes. Positions prepare and/or present audit and other reports.</p>	<p>Positions at this level are fully functioning professional auditors who apply auditing and accounting principles, practices, and standards to a full range of financials, programmatic functions, and/or systems. Work may include independent examination and analysis of risks, internal controls, moderately complex reports, records, financial statements, and/or systems for accuracy, completeness, and conformance to guidelines and statutes. Positions recommend changes to systems or programs and/or determine liability and/or penalties. Positions serve as technical advisors for assigned audit area and may serve as the lead/mentor in the training and development of other auditors.</p>	<p>Positions at this level are advanced professional auditors who perform complex, specialized auditing of financials, programmatic functions, and/or systems. Work may include independent examination and analysis of risks, internal controls, complex reports, records, financial statements and/or systems for accuracy, completeness and conformance to guidelines and statutes. Positions justify and defend audit findings for unprecedented and controversial cases. Positions serve as technical resources for unique or unprecedented issues. Positions conduct presentation of audit finding and reports.</p>

**III. COMPETENCIES**

Competency	Definition
<b>Knowledge - Professional</b>	Professional knowledge and skill in auditing and accounting. Ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
<b>Examination and Analysis</b>	Ability to examine operations and or systems, collecting data and information to assess accuracy, integrity and risks. Ability to analyze information. Ability to ensure compliance with applicable standards, rules, regulations, and systems of internal control. Ability to interpret and evaluate results. Ability to prepare documentation and create reports and/or presentations.
<b>Decision Making and Problem Solving</b>	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.
<b>Communication</b>	Ability to communicate information to individuals or groups. Ability to 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.
<b>Human Resources Supervision (Optional)</b>	Ability to recruit, select, develop, counsel, discipline, and evaluate performance of employees. Ability to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to observe and assess work. Ability to provide feedback. Ability to provide technical supervision. Ability to develop the knowledge, skills, and abilities of employees. Ability to plan for and support employees in career development opportunities.

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

**IV. COMPETENCY STATEMENTS BY LEVEL****Knowledge – Professional**

Professional knowledge and skill in auditing and accounting. Ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.

<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>Knowledge of laws, regulations, and procedures of assigned programs.</p> <p>Knowledge of generally accepted accounting principles, practices, reporting guidelines, and generally accepted auditing standards applicable to the area of assignment.</p> <p>Knowledge of applicable information technology and internal controls to meet work needs.</p>	<p>Considerable knowledge of laws, regulations, and procedures of assigned programs.</p> <p>Knowledge of generally accepted accounting principles, and generally accepted auditing standards and the ability to independently interpret and apply them.</p> <p>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.</p>	<p>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.</p> <p>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>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.</p>

**Examination and Analysis**

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

Contributing	Journey	Advanced
<p>Ability to compile, monitor, and audit various financial, systems, and/or program information for accuracy, integrity, and conformance to rules and regulations.</p> <p>Ability to draw conclusions and prepare audit findings. Ability to present recommendations supported by facts.</p>	<p>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.</p> <p>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.</p>	<p>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.</p> <p>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.</p>

Definitions:

*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 or a variety of tax schedules with a broader impact.

### Decision Making and Problem Solving

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 problems and identify findings/audits that have established precedents and limited impact, referring non-standard questions and problems to higher levels.</p>	<p>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.</p>	<p>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.</p>

### Communication

Ability to communicate information to individuals or groups. Ability to 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 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.</p> <p>Ability to communicate verbally and deliver presentations to convey information and issues of a moderately complex nature.</p>	<p>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.</p> <p>Ability to communicate verbally and deliver presentations to convey information and issues of a complex nature.</p>

**Human Resources Supervision (Optional)**

Ability to recruit, select, develop, counsel, discipline, and evaluate performance of employees. Ability to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to observe and assess work. Ability to provide feedback. Ability to provide technical supervision. Ability to develop the knowledge, skills, and abilities of employees. Ability to plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
<p>Ability to provide assistance to a higher-level manager in recruitment and selection process.</p> <p>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.</p>	<p>Ability to recommend and/or make selection decision.</p> <p>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.</p>	<p>Ability to oversee unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures.</p> <p>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.</p>

**V. MINIMUM TRAINING & 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 143-739: 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.

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.