



# Auditor

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
AUDITOR I	1044	B19	\$48,244 - \$76,028
AUDITOR II	1046	B21	\$54,278 - \$87,046
AUDITOR III	1048	B23	\$61,184 - \$99,658
AUDITOR IV	1050	B25	\$69,572 - \$114,099
AUDITOR V	1052	B27	\$84,182 - \$142,374

## GENERAL DESCRIPTION

Performs examination, investigation, and review of records, reports, financial statements, and management practices to ensure legal compliance with state statutes and internal regulations; and conducts audits for program economy, efficiency, and effectiveness.

## DISTINGUISHING CHARACTERISTICS

The Auditor series is intended for employees performing audits that are not directly related to the agency in which they work. Employees who primarily perform audits on their agency's business processes and practices to protect against fraud and theft of the agency's assets and to help improve the agency's operations may be better classified within the Internal Auditor job classification series.

## EXAMPLES OF WORK PERFORMED

Examines and analyzes management operations, internal control structures and systems, and accounting records for reliability, adequacy, accuracy, efficiency, and compliance with legal regulations; and reports erroneous or questionable transactions.

Prepares working papers to document the results of the work performed, including interviews, data analysis, and other documentation.

Advises on the requirements, liabilities, and penalties of compliance and noncompliance, and recommends improved accounting or management operation systems controls.

Performs related work as assigned.

## DESCRIPTION OF LEVELS

*Examples of work and descriptions are meant to progress through the levels. For example, an employee at level V may also perform work listed within the preceding levels.*

**Note:** *Factors that may distinguish between journey levels include the degree of independence in performing the work; the nature and complexity of the work performed; and the employee's related work experience, education, and certifications. Employees at the journey levels may independently perform the full range of work identified within the current or previous levels and may assist others in performing work of greater complexity.*

**AUDITOR I:** Performs entry-level to routine (journey-level) auditing work. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may perform audits that are simple to routine in nature or primarily small to medium in scale, rely on direction from others to solve problems that are not standard, and occasionally assist other staff in performing job duties of greater complexity.

**AUDITOR II:** Performs moderately complex (journey-level) auditing work. Works under general supervision, with moderate latitude for the use of initiative and independent judgment. Employees at this level may perform internal audits that are routine to moderately complex in nature or primarily small to medium in scale, and may:

- Gather, collect, and document information necessary for the development of audit procedures, including reviewing applicable laws, regulations, procedures, and financial and administrative controls.
- Perform statistical sampling of data.
- Conduct client interviews.

**Note:** *Senior-level employees (levels III-V) may serve in a lead or supervisor role; however, supervisory responsibilities within this job classification series will typically be found at levels IV or V, depending on the structure and size of the supervised workgroup.*

*Senior-level employees may perform the full range of work identified in the levels preceding their own and may coordinate or oversee that work for others. Factors that may distinguish between senior levels include the scope of responsibility, oversight and authority; the nature, complexity, scope, and impact of the work performed; and the employee's related work experience, education, and certifications.*

**AUDITOR III:** Performs highly complex (senior-level) auditing work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may perform audits that are complex to highly complex in nature and/or large in scale. Employees may perform primarily journey-level work, although they may also perform an expanding range of senior-level work in a developing capacity, and may:

- Develop audit scopes, objectives, procedures, and deliverables.
- Prepare audit reports, including the preparation of outlines, specification of internal reviews, preparation of draft reports, review of the draft reports with clients, preparation

of the final reports incorporating client comments and management responses, and submission of the final reports for review and approval.

- Define audit issues by researching specific topics through interviews, document reviews, prior audit findings, and other research techniques.
- Conduct post-audit assessments.
- Conduct special investigations into questionable accounting practices and records.
- Testify before governmental bodies, juries, and courts, or in administrative hearings.

**AUDITOR IV:** Performs advanced (senior-level) auditing work. Works under minimal supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may perform audits that are highly complex to advanced in nature or large in scale and may:

- Recommend changes in business processes, information systems, and accounting or management procedures.
- Review audits for completeness, compliance with standards, uniformity in method, and adherence to statutes, departmental rulings, and legal decisions.
- Provide technical advice on the requirements, liabilities, and penalties of compliance and non-compliance.
- Provide budget and other information for specialized auditing requirements.

**AUDITOR V:** Performs highly advanced (senior-level) auditing work. Works under minimal supervision, with extensive latitude for the use of initiative and independent judgment. Employees at this level may perform audits that are advanced to highly advanced in nature and may:

- Develop and implement annual audit plans, including coordinating audit work to ensure the timely completion of audits.
- Review and identify changes in professional standards, pronouncements, and federal audit requirements, and notifies management and audit staff.
- Serve as liaison with outside auditors and law enforcement agencies.
- Confer with experts in the auditing profession on specialized projects, and make recommendations for implementation.

## GENERAL QUALIFICATION GUIDELINES

### EXPERIENCE AND EDUCATION

Experience in accounting or auditing work. Graduation from an accredited four-year college or university with major coursework in accounting, business administration, finance, economics, or a related field is generally preferred. Experience and education may be substituted for one another.

## **KNOWLEDGE, SKILLS, AND ABILITIES**

### **For all levels**

- Knowledge of accounting and auditing methods and systems; of generally accepted auditing standards and procedures; and of computer technology principles, terminology, programming, and automated systems.
- Skill in the use of a computer, in applicable software, and in sampling techniques.
- Ability to compose clear and concise audit reports, to gather and analyze accurate and relevant audit information, to evaluate accounting and management operations systems for accuracy and legal conformance, to accurately complete and assemble audit working papers, to communicate effectively, and to supervise the work of others.

### **Additional for Auditor IV – V levels**

- Ability to supervise the work of others.

## **REGISTRATION, CERTIFICATION, OR LICENSURE**

May require certification as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA), Certified Professional Environmental Auditor (CPEA), or Certified Government Auditing Professional (CGAP).