



# Auditor II

Salary Group: B19

Class Code: 1046

<u>CLASS TITLE</u>	<u>CLASS CODE</u>	<u>SALARY GROUP</u>	<u>SALARY RANGE</u>
AUDITOR I	1044	B17	\$36,976 - \$58,399
<b>AUDITOR II</b>	<b>1046</b>	<b>B19</b>	<b>\$42,244 - \$68,960</b>
AUDITOR III	1048	B21	\$48,278 - \$78,953
AUDITOR IV	1050	B23	\$55,184 - \$90,393
AUDITOR V	1052	B25	\$63,104 - \$103,491

## GENERAL DESCRIPTION

Performs moderately complex (journey-level) auditing work. Work involves examining, investigating, and reviewing records, reports, financial statements, and management practices to ensure legal compliance with state statutes and internal regulations; and conducting audits for program economy, efficiency, and effectiveness. Works under general supervision, with moderate latitude for the use of initiative and independent judgment.

## 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

Performs routine to moderately complex audits and/or audits that are primarily small to medium in scale to determine compliance with laws, rules, and regulations.

Examines and analyzes management operations, internal control structures and systems, and accounting records for reliability, completeness, 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.

Prepares or assists with preparing audit reports of findings, outlines discrepancies, and recommends corrective actions.

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

Performs statistical sampling of data.

Gathers, collects, and documents information necessary for the development of audit procedures, including reviewing applicable laws, regulations, procedures, and financial and administrative controls.

Assists in performing complex audits or audits that are large in scale to determine compliance with laws, rules, and regulations.

Assists in conducting client interviews.

May conduct post-audit assessments.

May conduct or assist in conducting special investigations into questionable practices or records.

Performs related work as assigned.

## **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**

Knowledge of accounting and auditing methods and systems; generally accepted auditing standards and procedures; and computer technology principles, terminology, programming, and automated systems.

Skill in the use of a computer, applicable software, and 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, and to communicate effectively.

### **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), Certified Fraud Examiner (CFE), or Certified Government Auditing Professional (CGAP).