



Auditor III

Salary Group: B21

Class Code: 1048

<u>CLASS TITLE</u>	<u>CLASS CODE</u>	<u>SALARY GROUP</u>	<u>SALARY RANGE</u>
AUDITOR I	1044	B17	\$36,976 - \$58,399
AUDITOR II	1046	B19	\$42,244 - \$68,960
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 highly complex (senior-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. May provide guidance to others. Works under limited supervision, with considerable 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 audits that are complex to highly complex in nature and/or large in scale to determine compliance with laws, rules, and regulations.

Develops audit scopes, programs, objectives, procedures, and deliverables.

Develops statistical sampling plans.

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 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 as appropriate, and submission of the final reports for review and approval.

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

Defines audit issues by researching specific topics through interviews, document reviews, prior audit findings, and other research techniques.

Gathers, collects, and documents information necessary for the development of audit procedures, including reviewing applicable laws, regulations, procedures, and financial and administrative controls; and provides input into planning and organizing audit procedures.

Conducts post-audit assessments.

Conducts special investigations into questionable accounting practices and records.

Conducts client interviews.

May testify before governmental bodies, juries, courts, or in administrative hearings.

May provide guidance to others.

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, to communicate effectively, and to provide guidance to 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), Certified Fraud Examiner (CFE), or Certified Government Auditing Professional (CGAP).