



# Auditor IV

Salary Group: B23

Class Code: 1050

<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
<b>AUDITOR IV</b>	<b>1050</b>	<b>B23</b>	<b>\$55,184 - \$90,393</b>
AUDITOR V	1052	B25	\$63,104 - \$103,491

## GENERAL DESCRIPTION

Performs advanced and/or supervisory (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 supervise the work of others. Works under minimal 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 highly complex in nature or large in scale and/or oversees others who perform audits, including coordinating assignments and audit activities.

Oversees and/or develops audit scopes, programs, objectives, procedures, and deliverables.

Oversees and/or examines and analyzes management operations, internal control structures and systems, and accounting records for reliability, completeness, adequacy, accuracy, efficiency, and compliance with legal regulations.

Oversees and/or prepares working papers to document the results of the work performed, including interviews, data analysis, and other documentation.

Oversees and/or 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.

Recommends and advises management regarding changes in business processes, information systems, and accounting or management procedures.

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

Conducts post-audit assessments.

Conducts special investigations into questionable accounting practices and records.

Conducts client interviews.

Reviews audits for completeness, compliance with standards, uniformity in method, and adherence to statutes, departmental rulings, and legal decisions.

Provides technical advice on the requirements, liabilities, and penalties of compliance and non-compliance.

Develops statistical sampling plans.

May develop and implement annual audit plans, including coordinating audit work to ensure the timely completion of audits.

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

May supervise the work of 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 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), Certified Fraud Examiner (CFE), or Certified Government Auditing Professional (CGAP).