



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
AUDITOR IV	1050	B23	\$55,184 - \$90,393
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.

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

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

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.

Coordinates management responses for external audits.

Conducts post-audit assessments.

Conducts special investigations into questionable accounting practices and records.

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.

Provides budget and other information for specialized auditing requirements.

Develops statistical sampling plans.

May develop and implement annual audit plans.

May testify before governmental bodies, juries, and 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; of generally accepted auditing standards and procedures; and of 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), or Certified Government Auditing Professional (CGAP).