



Auditor V

Salary Group: B25

Class Code: 1052

<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 advanced and/or managerial (senior-level) auditing work. Work involves conducting, planning, scheduling, coordinating, and reviewing audits and reporting results; and providing guidance and assistance in governmental auditing. May supervise the work of others. Works under minimal supervision, with extensive 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, 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 draft reports with clients, preparation of the final reports incorporating client comments as appropriate, and submission of the final reports for review and approval.

Oversees and/or conducts post-audit assessments.

Oversees and/or develops statistical sampling plans.

Oversees and/or conducts client interviews.

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

Develops and implements annual audit plans, including coordinating audit work to ensure the timely completion of audits.

Reviews and identifies changes in professional standards, pronouncements, and federal audit requirements, and notifies management and audit staff.

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.

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).