

**Effective Date: July 1, 2015**

## **AUDITOR TITLE SERIES**

### **I. DEFINITIONS**

#### **AUDITOR**

This title is used as an entry progressing to a developmental level for professional positions performing auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Work is performed under close progressing to limited supervision.

Positions at this level plan and conduct or assist higher level Auditors in the conduct of financial, compliance, or operational audits of organizations either internal or external to state service; conduct office or field audits; prepare working papers; may assign, train and review the work of Financial Specialists; prepare schedules, tables, graphs and other exhibits for interim and final audit reports; conduct entrance and exit meetings with audited entities; and advise management on methods to improve accounting or other operational procedures.

This title is also used as an entry progressing to an objective level for professional positions performing auditing duties of limited complexity. Objective level Auditors audit a specific program or accounting function where the program(s) have only a limited number of funding sources (GPR, PR, FED, SEG); limited complexity of regulations governing the programs; a limited number of programs, operational units, and cost centers; limited decentralization of operations within the agency; a limited complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a lesser number of GAAP funds, or enterprise (businesslike) funds; and only limited or no independent reporting needs from DOA; and audit programs with limited levels and types of Federal programs.

#### **AUDITOR - JOURNEY**

This is the journey level for professional positions performing auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Positions at this level plan, conduct and/or lead lower level Auditors in financial, compliance, operational, or rate analysis and setting audits of organizations either internal or external to state service; perform audit procedures in accordance with Generally Accepted Auditing Standards; conduct office or field audits; prepare working papers; assign, train and review the work of lower level Auditors and/or Financial Specialists or other positions; prepare schedules, tables, graphs, and other exhibits for interim and final audit reports; conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

Positions at this level perform professional auditing duties for stable programs, fixed standards, well established and adequate policies and procedures, well developed chart of accounts, a centralized organizational structure with few cost centers, one or pieces of several types of industry or governmental accounting or auditing standards, no materiality considerations, and a small number of routine regularly performed audit programs. Work is performed under general supervision.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the factors.

### **AUDITOR - SENIOR**

This is the senior level for professional positions performing complex auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Positions at this level plan, conduct and/or lead lower level Auditors in financial, compliance, operational, rate analysis and setting, or investigative audits of organizations either internal or external to state service; develop audit programs and procedures; conduct office or field audits; prepare working papers; assign, train and review the work of lower level Auditors and/or Financial Specialists or other positions; review and/or prepare schedules, tables, graphs and other exhibits for interim and final audit reports; monitor progress of other Auditors, including reviewing and approving audit workpapers; conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

Positions at this level differ from those at the lower Auditor levels in that these positions require and apply knowledge of many varied or specialized program areas; analyze, interpret and apply rules, contracts, and agreements with internal or external implications; and evaluate the adequacy and make recommendations on accounting policies and procedures. Positions at this level must have knowledge of several types of highly specialized governmental or industry accounting and auditing standards and audit guides. Work is performed under general supervision.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the factors.

## **II. QUALIFICATIONS**

The qualifications required for these positions will be determined at the time of recruitment.

## **III. RELATED TITLES**

Financial Specialist  
Accountant  
Financial Supervisor  
Financial Officer  
Financial Clerk