

Auditor 1

I. KIND AND LEVEL OF WORK

The first of four levels in the Auditor series. Under immediate supervision, performs or assists in performing internal and/or external audits or reviews of the files, records, systems, activities, operations, policies, and controls of entities being audited to: ensure compliance with laws, regulations and requirements; ensure conformance to generally accepted accounting and auditing principles; assess the effectiveness and efficiency of operations or management actions; and ensure proper reporting and internal control procedures are in place. The Auditor 1 provides technical assistance to auditees regarding statutes, rules and procedures to address concerns and corrective actions needed to facilitate resolution of issues.

II. DISTINGUISHING CHARACTERISTICS

The Auditor 1 classification applies knowledge of programs and systems to conduct compliance audits against laws, regulations, codes and standards. At this level, incumbents have proficiency in auditing principles and standards and use this expertise to advise auditees and identify potential issues. However, the issues encountered in audits are generally common issues that can be resolved based on established program guidelines or the methods used to address similar findings in the past.

The Auditor 2 classification has greater knowledge of and experience in the programs and systems audited and is able to make determinations about compliance in audits of broader scope that have more variables, less standardized guidelines and require more analysis of the audit findings and the associated laws, rules, policies, and standards to determine the best solution. Employees at this level have greater discretion in developing recommendations to correct audit findings and assist in determining the scope and methodology of an audit.

III. EXAMPLES OF WORK/DUTIES

(A position may not include all the work examples given, nor does the list include all that may be assigned.)

- Audit files, records, systems, activities, operations, policies, procedures, and practices within a program area with clearly defined requirements, a limited scope or smaller financial impact to determine compliance with applicable rules, regulations and principles.
- Prepare a comprehensive report capturing all findings from the audit, observed facts and illustrative examples to support the findings, and the required corrective actions so that a well-documented, evidence-based record exists.
- Monitor and review responses to required corrective action within designated timeframes and according to internal procedures, documenting that all deficiencies are resolved and non-compliant practices corrected.

- Serve as a technical resource and provide information and education to clients on statutes, rules, regulations, and procedures to assist them in developing compliant policies and procedures.
- Escalate complex, high-impact, precedent-setting, or potentially contentious issues to senior staff with a summary of facts, research and initial recommendations.
- Utilize approved worksheets, forms and tools, noting any errors or unclear instructions or usability issues; draft improvement proposals and updated tools for senior staff review.

IV. KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Generally Accepted Accounting Principles (GAAP), including pronouncements of the Governmental Accounting Standards Board (GASB), sufficient to evaluate records, identify deficiencies and recommend corrective action.
- Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS) sufficient to meet requirements in the conduct of audits of government agencies, programs and activities or entities receiving assistance from or regulated by government agencies or programs.
- Other applicable codes and standards related to the discipline of auditing including ethics, professional practice and data practices.
- Federal and state statutes, laws, rules, policy and program requirements applicable to the audit or review topic and ability to interpret and apply these requirements sufficient to determine compliance.

Skill in:

- Effectively communicating procedures and findings such that auditees clearly understand the audit process, deficiencies identified, and corrective actions necessary to gain compliance.
- Human relations sufficient to develop and maintain effective working relationships with a wide variety of individuals at all levels of an organization.

Ability to:

- Analyze information and apply critical thinking sufficient to identify issues, causes and consequences as well as to identify, evaluate and recommend cost-effective actions to correct or make improvements.
- Maintain the confidentiality of protected information and apply ethical standards to ensure compliance and protect the integrity of the area(s) being audited.
- Plan and organize work and balance sometimes competing tasks and requests.
- Work as an effective member of an audit or review team.

LICENSURE/CERTIFICATION/STATUTORY REFERENCES

N/A

SPECIAL WORK CONDITIONS

N/A

REFERENCES

Former title(s): Auditor, 10/2026

REVISION HISTORY

Established: 07/1967

Revised: 07/1981; 12/1990; 11/2013; 10/2026