

Auditor 3

I. KIND AND LEVEL OF WORK

The third of four levels in the Auditor series. Under limited supervision, performs complex and/or sensitive internal and/or external audits or reviews of the records, systems, activities, operations, policies, practices, and controls of entities and guides and reviews the work of other auditors to: ensure compliance with laws, rules, regulations, guidelines and requirements; ensure conformance to generally accepted accounting and auditing principles; assess the effectiveness and efficiency of operations and management actions and decisions; ensure the safeguarding of assets; and identify gaps and weaknesses in internal control processes and structures. The Auditor 3 provides technical, advisory, and consultative services to management on compliance strategies and presents recommendations to mitigate risk and improve overall program integrity.

II. DISTINGUISHING CHARACTERISTICS

The Auditor 3, who conducts audits involving multiple, varied program areas with significant financial impact, encounters more complex and sensitive issues than the Auditor 2. Audit findings and issues have multiple components that do not have a straightforward resolution. Incumbents rely on a combination of auditing principles and governing statutes as well knowledge of the concept behind program rules and policy standards to guide recommended corrective action that remains consistent with compliance objectives. The Auditor 3 has greater latitude in conducting audit proceedings, including independently determining the scope, sampling techniques and methodology of the audit. Employees in the Auditor 3 classification also apply their advanced knowledge and experience to mentor, train and review the work of lower-level auditors.

The Auditor 4 classification applies deep expertise of professional audit standards to the most complex and sensitive audits of highly visible programs with agencywide impact. The Auditor 4 has extensive latitude to develop the audit plan and strategy based on specific audit requirements, including modifying procedures to meet specialized audit needs and developing and updating audit programs to ensure compliance with changing laws, regulations and standards. Auditor 4s utilize expertise and creativity to develop solutions to high-risk issues encountered during audits, including reasonable corrective action plans and multiple, viable options to mitigate risk. Employees in the Auditor 4 classification lead and direct a team of auditors.

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.)

- Plan and conduct complex audits of operations, activities, controls, records and systems for multiple, varied program areas with significant financial impact to determine compliance with applicable laws, regulations, accounting principles and internal control framework.

- Independently determine scope and audit procedures, select sampling techniques, lead entrance, exit and other conferences, and document audit work performed.
- Evaluate relevant information and results to determine cause and effect of any audit findings, recommend improvements in processes, and determine if additional audit work is needed.
- Present options to agency leadership on appropriate compliance strategies, issues that impact the agency, and proposed mitigation strategies to address gaps and inconsistencies.
- Conduct follow-up audits to determine if recommendations were implemented. Perform special reviews or audits as requested.
- Provide guidance to, train and review the work of lower-level auditors to ensure completeness, consistency and compliance with auditing standards and agency policies and procedures.
- Develop and revise audit processes, tools, guides and resources. Train staff on new or updated processes and tools.
- Assist with planning, conducting and documenting agency-wide risk assessment in accordance with statewide policies and procedures over internal controls. Provide consultation to agency program managers on findings and recommendations and assist with updating and monitoring plans to promote remediation of internal control weaknesses.

IV. KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Advanced knowledge of Generally Accepted Accounting Principles (GAAP), including pronouncements of the Governmental Accounting Standards Board (GASB), sufficient to evaluate records and systems, identify deficiencies and recommend corrective action.
- Advanced knowledge of Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS) sufficient to meet requirements in conducting audits or reviews.
- Other applicable codes and standards related to the discipline of auditing including ethics, professional practice, data practices, internal control framework, and governance practices.
- Advanced knowledge of federal and state statutes, laws, rules, regulations, program requirements, and state and agency policies and procedures and ability to interpret and apply these requirements sufficient to determine compliance, identify violations, fraud and improper controls, and recommend appropriate corrective actions or mitigation strategies.
- Sampling methods sufficient to select a representative sample that will permit drawing conclusions at the desired level of confidence.
- Internal control testing principles and techniques sufficient to determine if existing practices and controls are adequate and recommend appropriate mitigation strategies to address gaps or inconsistencies.

Skill in:

- Communication sufficient to conduct entrance conferences and explain the audit scope and standards, interview auditees to gather information, complete clear and concise reports of audits including recommendations for fiscal and operational changes and improvements, and conduct exit conferences to explain audit results to management and/or leadership.

- Human relations sufficient to develop and maintain effective working relationships with a wide variety of individuals at all levels of the organization and to provide guidance to lower-level auditors.

Ability to:

- Critically analyze information and processes to draw accurate, sound conclusions and develop multiple cost-effective recommendations and strategies to remedy detected issues, including those that are sensitive or controversial.
- Maintain the confidentiality of sensitive or protected information and apply ethical standards to maintain neutrality and protect the integrity of the area(s) being audited.
- Balance and prioritize diverse, sometimes conflicting assignments and competing demands from various groups with vested interest in the audit process and outcomes.
- Train and review the work of lower-level auditors to avoid potential agency liability.

LICENSURE/CERTIFICATION/STATUTORY REFERENCES

N/A

SPECIAL WORK CONDITIONS

N/A

REFERENCES

Former title(s): Auditor Sr, 10/2026

REVISION HISTORY

Established: 07/1967

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