

AUDITOR, SENIOR

KIND OF WORK

Third-level professional auditing work.

NATURE AND PURPOSE

Under limited supervision, performs difficult and/or sensitive internal and/or external financial, operations, compliance, management performance, information systems or investigative audits or reviews of the activities, controls, records and business systems of governmental agencies/programs, health care facilities, companies and/or other entities and guides & reviews the work of other auditors to: ensure financial records conform to generally-accepted accounting principles; ensure compliance with laws, regulations and contract requirements; assess the effectiveness & efficiency of operations and management actions/decisions; and ensure the safeguarding of assets. Performs related work as required.

Under limited supervision, the Auditor, Senior performs reviews of existing control structures, identifies and documents current practices through direct observation and testing; identifies and analyzes existing rules, regulations, policies and procedures to identify what is legally required and assesses compliance with same; analyzes entire systems and identifies gaps in compliance, financial reporting, and asset safeguarding and operational requirements; and completes reports of findings that typically are subject to approval by a more senior internal auditor. Positions typically have unrestricted access to all agency activities, records, systems, property, and personnel.

This class differs from Auditor, Intermediate in the following ways: resolves more complex and sensitive audit issues, has considerable involvement in determining the scope and methods of audits/reviews, may act as the auditor-in-charge of an audit team, has increased responsibility for drafting & editing reports and developing/evaluating recommendations to address identified deficiencies or recommending changes/improvements, and provides guidance & training to other auditors. This class differs from Auditor, Principal in that Principals work under administrative (versus technical) direction, conduct the most difficult audits/reviews, resolve the most complex audit issues, typically review the work of advanced-level auditors and have additional administrative responsibility.

The level of a particular position in a classification series is based on a combination of factors not always present in class specifications. Among these factors are the position's responsibility within the overall program/operation and its relationship to others in a unit, department and/or state service as a whole.

EXAMPLES OF WORK

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

In collaboration with the audit supervisor or manager, plans internal and/or external financial, operations, compliance, management/performance, information system and/or investigative audits.

Determines the scope of and completes field work of complex audits, including assessing compliance with applicable laws, regulations, and administrative requirements; developing audit procedures/programs and selecting sampling approach; leading entrance, exit and other conferences; and documenting audit work performed.

Leads financial and/or compliance audits and/or reviews (plans engagements, including determining scope, population, sample selection develops/modifies procedures). Oversees execution of the audit/review and ensures engagement objectives are achieved, and findings, recommendations, and management responses are supported by engagement documentation. Reviews work papers completed by internal audit staff. Performs follow-up reviews to determine progress or status of corrective actions.

Reviews the work of other auditors to ensure that the preparation of final reports is coordinated and conforms to generally-accepted auditing standards by recommending changes, providing training & technical assistance.

Completes audit reports to convey findings and recommendations clearly, accurately and concisely by summarizing audit results, determining the cause/effect criteria and solution for each finding, and writing final reports.

Interprets the audit results to the administrators of the audited program during the exit conference to inform them of the audit analysis of the financial statement, effectiveness of administrative controls, compliance issues and additional training needed and making recommendations on financial and management practices & internal controls.

Researches and analyzes financial data, cost reports, related cases, applicable rule provisions, and writes reports used by the Attorney General's Office in litigation.

Evaluates computer systems to ensure that adequate controls are included in those systems by selecting databases to audit and by analyzing system-generated reports for accuracy and errors.

Independently completes all aspects of risk analysis and consultation as well as the monitoring of existing controls. Organizes and leads process reviews and thoroughly documents all internal control activities. Analyzes existing controls to determine necessity and effectiveness and identifies unmitigated risks. Identifies best practices and makes recommendations for changes to existing control structure as needed.

Directs and provides guidance to audit/review team members in the role of "auditor-in-charge," Reviews work done by Auditor and Auditor, Intermediate staff on audits, reviews and investigations to ensure work is complete and well-documented. Provides on-the-job training in audit techniques and procedures to other auditors as needed.

Performs investigative audit work as assigned, including identifying and documenting potential issues.

Contributes content to be presented at legislative hearings. Assists in assembling background information for legislators and other parties.

Answers and responds to internal agency-related information requests relating to internal control and/or audit educational needs. Develops & coordinates agency-wide internal control/audit-related training programs; facilitates training workshops, seminars, and educational exercises.

Develops and distributes promotional materials that demonstrate the value of internal audit/consultative services and provides consulting services in selected areas of technical expertise.

KNOWLEDGE, SKILLS AND ABILITIES (KSA's) REQUIRED

(The KSA's required may vary somewhat from position to position, depending on the type of auditing and responsibilities/duties, i.e., a position may not require all the KSA's listed below, nor does the list include all that may be required.)

Knowledge of:

Generally Accepted Accounting Principles (GAAP) & pronouncements of the Government Accounting Standards Board (GASB) sufficient to evaluate financial records/statements, identify deficiencies and recommend corrective action; and Generally Accepted Auditing Standards (GAAS) & Government Auditing Standards (GAGAS) sufficient to meet general, fieldwork and reporting requirements in conducting audits/reviews.

Federal and state laws, rules and regulations sufficient to determine compliance, identify violations and fraud, testify at hearings and in court.

Sampling methods sufficient to select a representative sample that will permit drawing conclusions about population values at the desired level of confidence.

IS auditing (standards, methods, tools & techniques) sufficient to ensure that adequate internal controls are included in the design, development and implementation stages of the computer systems – *some positions*.

Code of Ethics and the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (IIA); Internal Control Framework (COSO); Enterprise IT Framework (COBIT); and applicable governance practices.

Government Data Practices Act (MS Chapter 13).

Technology environment (systems and processes).

Skill in:

Oral communication sufficient to interview auditees, explain audit standards & policy, train and guide other auditors, participate in entrance & exit conferences, effectively testify at hearings

and in court , explain audit/review results to managers/administrators and effectively communicate technical information to non-technical audiences.

Written communication sufficient to draft clear, concise agency reports of audit/review findings, including recommendations for fiscal and operational changes/improvements for review by the audit director/supervisor.

Computer skills (e.g., e-mail, word-processing, database, spreadsheet, presentation graphics, Internet browser & search software) sufficient to download & record data, analyze information, develop tables & charts and summarize audit findings.

Ability to:

Lead and direct a team of auditors sufficient to effectively recommend audit/review scope, approach, evaluate internal controls, conduct exit conferences, prepare work papers, and write audit reports.

Read, understand and correctly apply/interpret applicable law, rules, regulations, policies and procedure sufficient to correctly apply & assess compliance.

Analytical ability and judgment/problem-solving skills sufficient to perform the job duties effectively.

Take an active role in relevant professional organizations.

Organize, plan and prioritize work effectively and complete it on time.

Maintain the confidentiality of data and information sources by not inappropriately disclosing sensitive/confidential information.

Maintain a neutral, objective position in all work assignments.

Develop and maintain effective working relationships with all levels of the agency staff.

Ability to pursue or maintain professional credentials, CPA, CIA, CFE and CISA, as they relate to job responsibilities.

Work as an effective member or as an auditor-in-charge on audit or review team.

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TC:

Former Title(s):