

Auditor 2

I. KIND AND LEVEL OF WORK

The second of four levels in the Auditor series. Under general supervision, performs internal and/or external audits of the records, systems, activities, operations, policies, and controls of entities being audited to: ensure current and ongoing compliance with laws, rules, regulations and guidelines; ensure conformance to generally accepted accounting and auditing principles; assess the effectiveness and efficiency of operations and management actions and decisions; ensure proper controls and reporting procedures are in effect; and ensure the safeguarding of assets. The Auditor 2 may identify, develop and deliver training needs of clientele and provide technical expertise to improve compliance or address concerns.

II. DISTINGUISHING CHARACTERISTICS

The Auditor 2 classification possesses greater knowledge of and experience in the programs and systems being audited than the Auditor 1 and may provide guidance and training to clientele. In comparison to the Auditor 1, incumbents in the Auditor 2 class are able to make determinations about compliance in audits 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. The Auditor 2 has discretion to make judgments in developing recommendations to correct deficiencies in practices and controls and assists in determining the audit scope and methodology.

The Auditor 3 classification, in auditing multiple and varied program areas with significant financial impact, resolves more complex and sensitive audit issues than the Auditor 2 and has greater independence in determining the scope and methodology of an audit. Issues encountered by the Auditor 3 often call for the incumbent to analyze complex audit findings that may require several steps to resolve, which entails accurate interpretation and application of the relevant policies, laws or other governing regulations. Employees in the Auditor 3 classification also typically have responsibility for providing guidance, training and reviewing the work of lower-level 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.)

- Conduct audits and special reviews of program areas with less standardized requirements, broader scope or moderate financial impact to ensure compliance with standards, applicable federal and state regulations and statutes, statewide policy and procedures, and agency specific policy, procedures and processes.

- Conduct investigative audits as assigned, including those prompted by a risk assessment, an anonymous tip from a tip line, employee disclosure or directive from a more senior auditor or supervisor.
- Assist in determining scope, objectives, sampling techniques and audit methods to ensure audit samples will be sufficient to support findings, recommendations and conclusions.
- Assist in conducting entrance, exit and other conferences and interviews to advise on the nature and scope of the audit, determine compliance and the effectiveness of procedures and internal controls that are operative, and convey audit findings and recommendations.
- Provide training and guidance to clients in developing and implementing compliant practices and procedures.
- Assist in the development and maintenance of program tools and documents to aid in performing responsibilities.

IV. KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Thorough 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.
- Thorough knowledge of 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, data practices, and internal control framework.
- Thorough 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 and identify violations, fraud, and improper controls.
- Sampling methods sufficient to select a representative sample that will permit drawing conclusions at the desired level of confidence.

Skill in:

- Communication sufficient to effectively participate in entrance and exit conferences, interview staff at the entity being audited to gather information, and to complete clear, concise reports of audits, including cause and effect for each potential finding or observation and recommendations for fiscal and operational changes and improvements.
- Human relations sufficient to develop and maintain effective working relationships with the audit team and a wide variety of individuals at all levels of the organization being audited.

Ability to:

- Critically analyze information to draw accurate, sound conclusions and develop cost-effective recommendations to remedy detected issues.
- Maintain the confidentiality of sensitive or protected information and apply ethical standards to maintain neutrality and protect the integrity of the areas(s) being audited.
- Balance and prioritize competing demands, working under pressure and time constraints.
- Identify needs, develop and deliver training to clientele to improve compliance.

LICENSURE/CERTIFICATION/STATUTORY REFERENCES

N/A

SPECIAL WORK CONDITIONS

N/A

REFERENCES

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

REVISION HISTORY

Established: 01/1970

Revised: 04/1981; 12/1990; 11/2013; 10/2026