

Auditor 4

I. KIND AND LEVEL OF WORK

The fourth of four levels in the Auditor series. Under administrative direction, plans and conducts the most complex audits that require significant training and expertise to perform, such as audits of financial management, grants, and other programs with a high level of public scrutiny and impact. Incumbents at this level are expected to manage the entire life cycle of the audit, from the initial audit strategy to the final audit report and corrective action. This classification includes positions that determine and hold others accountable for corrective action with significant latitude to determine what actions meet the relevant standards. Positions at this level lead the work of lower-level auditors to carry out audits across a range of programs, ensuring compliance with generally accepted accounting and auditing principles, and test internal controls processes and systems to identify gaps, inconsistencies and weaknesses. The Auditor 4 provides independent, objective assurance and expert advice to management on issues and trends that present a significant risk to division- or agency-wide operations, including recommending new policies and procedures or changes in legislation.

II. DISTINGUISHING CHARACTERISTICS

The Auditor 4 classification applies subject matter expertise in professional audit standards to the most complex, sensitive and controversial audits of highly visible programs, requiring broad compliance knowledge in multiple regulated disciplines. Incumbents in this classification have extensive latitude to develop audit strategy and plans based on specific audit requirements, including modifying procedures to meet specialized audit needs and updating audit programs to ensure compliance with evolving laws, regulations and standards. Auditor 4s utilize expertise and creativity to develop solutions to high-risk issues encountered during audits, including appropriate and reasonable corrective action plans and multiple options to improve efficiency and minimize risk. Employees in the Auditor 4 classification also lead and provide work direction to a team of auditors.

The Auditor 3 generally handles audits that have a narrower scope of programs or less complexity in the interpretation and application of law, rule, and policy than the Auditor 4. At this level, incumbents are still expected to identify audit trends, develop audit plans, and determine corrective action, but there may be more oversight of these activities. Although the Auditor 3 has discretion in determining the audit scope and methodology, the Auditor 4 has more extensive discretion as well as the latitude to develop and update audit programs and procedures to maintain compliance with changing standards, meet specialized needs of an audit, and support the division's annual audit plan. Employees in the Auditor 3 classification guide and train lower-level auditors but do not lead the team or assign work.

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, conduct and lead the most complex and sensitive audits of highly visible programs requiring significant expertise and programmatic knowledge, including special reviews of operations, activities, controls, records and systems to determine compliance with applicable laws, regulations, administrative requirements, accounting principles and internal control framework.
- Develop the audit strategy and plan, determining scope, methodology and sampling techniques. Develop modified procedures to meet special audit needs.
- Lead entrance and exit conferences, progress meetings, interviews and other necessary conferences and meetings to support the work of the audit. Analyze information gathered to prepare an audit report detailing work performed, findings and resulting recommendations. Evaluate actions taken by auditee to satisfy audit recommendations.
- Conduct in-depth data analysis to identify gaps, trends, red flags and high-risk areas and present options to leadership on ways to improve efficiency and minimize risk.
- Develop, maintain and update audit programs and procedures to ensure compliance with relevant statutes, laws, regulations and standards. Support the development, maintenance and monitoring of the annual audit plan.
- Lead and assign work to audit team members. Provide subject matter expertise through training, guidance, consultation and review of work for peers.
- Provide expert advice on governance activities, risk management, process analysis and management activities. Testify in hearings and assist with legislative presentations as needed.

IV. KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Subject matter expertise in Generally Accepted Accounting Principles (GAAP), including pronouncements of the Governmental Accounting Standards Board (GASB), sufficient to evaluate policies, records, systems, operations and internal controls, identify gaps or deficiencies and recommend corrective action.
- Subject matter expertise in Generally Accepted Auditing Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS) sufficient to conduct and lead the practice of auditing.
- Advanced knowledge of all other applicable codes and standards relating to the discipline of auditing including ethics, professional practice, data practices, whistleblower protections, internal control framework, and governance practices.
- Subject matter expertise in 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 risk mitigation strategies.
- Sampling methods sufficient to select a representative sample that will permit drawing conclusions and making recommendations at the desired level of confidence.

- Risk management and internal control concepts and methods sufficient to evaluate existing practices and controls, identify gaps, trends, red flags or inconsistencies, and recommend appropriate mitigation strategies to improve efficiency and minimize risk.

Skill in:

- Communication sufficient to lead entrance and exit conferences, explain audit standards and processes, interview staff, complete and present clear and concise audit reports including recommendations for fiscal and operational changes and improvements, guide and train peers, and testify at hearings and in court.
- Human relations sufficient to develop and maintain effective working relationships with a wide variety of individuals at all levels of the organization and to lead and provide consultation to lower-level auditors.

Ability to:

- Critically analyze complex information and processes to draw evidence-based conclusions and develop innovative solutions and strategies to remedy identified issues, including those that are highly sensitive or controversial.
- Utilize creative, risk-driven approaches to design audits in a manner that is appropriate for the characteristics of the agency and its programs.
- Maintain the confidentiality of sensitive or protected information and apply ethical standards to maintain neutrality and protect the integrity of the audit process.
- Balance and prioritize competing demands from various groups with vested interest in the audit process and outcomes. Negotiate compromises and solutions to issues involving different viewpoints.
- Identify processes requiring improvements and advise as to whether proposed operational or system changes address and resolve gaps created by changes in federal or state requirements.
- Lead and direct a team of auditors. Train, provide expert guidance and consultation, and review the work of peers.

LICENSURE/CERTIFICATION/STATUTORY REFERENCES

N/A

SPECIAL WORK CONDITIONS

N/A

REFERENCES

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

REVISION HISTORY

Established: 10/1971

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