

AUDITOR INTERMEDIATE, SUPERVISOR

KIND OF WORK

First level professional supervisory auditing work.

NATURE AND PURPOSE

Under general supervision, performs internal and/or external financial, operations and compliance audits of governmental agencies, health care facilities, insurance companies and/or private businesses to ensure conformance to generally accepted accounting principles and generally accepted auditing standards; to ensure that proper controls and reporting procedures are in effect and in compliance with state and federal laws and rules. Performs related work as required.

This class represents the first level of audit supervision. The Auditor Intermediate, Supervisor may assume an independent audit load of limited scope where no severe complications are anticipated. This class differs from the Auditor Senior, Supervisor in that the Auditor Senior, Supervisor applies the knowledge of professional audit standards to resolve more complex and sensitive audit issues.

Supervisory responsibilities performed by employees in this class include: directing, assigning and controlling workflow; effectively recommending hiring and disciplinary actions; writing and revising position descriptions; and conducting performance evaluations.

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.)

Exercises supervisory authority to equitably administer labor agreements and ensure that audit staff will effectively perform assigned job duties by directing the work of other auditors, by assigning and controlling the flow of work, by writing and revising position descriptions, by training, by recommending hiring and disciplinary actions and by conducting performance evaluations.

Schedules the audit with the manager responsible for the function, activity or project to be audited and attends the entrance conference with the Audit Supervisor in order to advise on the scope, nature and purpose of the audit and any requirements necessary to facilitate the audit by meeting with the manager and determining if there are special concerns, operations or procedures that he/she would like reviewed.

Audits the financial records of various regulated/licensed public and private agencies/organizations to determine financial solvency, legality of activities and the overall adequacy of recordkeeping systems by examining cost reports, historical and financial data, by interviewing staff, by identifying violations/deficiencies and recommending corrective actions.

Audits internal management procedures, records, reports and accounting practices of a state department to determine its financial condition and ensure compliance to applicable federal and state laws and regulations by analyzing financial statements, cost reports, reimbursement claims, receipts, expenditures and by evaluating the operational efficiency/effectiveness of departmental programs.

Audits grants to determine that costs are properly supported by financial records and are in compliance with terms of agreements, applicable rules and regulations, and generally accepted accounting principles by preparing reports which set program goals, by verifying costs, and by making program recommendations.

Completes audit reports, examination reports, and daily work sheets to provide relevant audit data by gathering information through correspondence, on-site review, or conferences with staff of the audited organization.

Attends the exit conference with the Audit Supervisor and with the management of the audited organization to convey the audit findings and to provide an opportunity for rebuttal to, or clarification of, issues that have surfaced during the review/audit by listening to concerns raised by personnel, answering questions, recommending improvements, and identifying strengths.

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

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Human resource policies, procedures and labor contracts sufficient to interview and select staff affirmatively, assign, schedule, direct, evaluate work performance and discipline subordinate staff.

Generally accepted auditing standards, generally accepted accounting principles, and standards for the professional practice of internal auditing sufficient to conduct an audit, identify deficiencies and recommend corrective actions.

Federal and state laws, regulations, and rules related to accounting principles/auditing standards sufficient to determine compliance.

Various types of accounting systems used by private companies, governmental agencies and non-profit organizations sufficient to determine scope of the audit.

Statistical sampling methods sufficient to conduct sample tests on financial records for audit selection.

Skills in:

Written communication sufficient to draft and complete clear, concise audit reports, make sound recommendations for fiscal and operational changes and improvements.

Oral communication sufficient to interview staff at the audited organization to gather information and to explain audit standards and policy.

Calculators and laptop computers sufficient to use PC spreadsheet and database software to analyze, record and summarize audit findings.

Ability to:

Protect and preserve the source of information sufficient to identify when issues of a sensitive/political nature must remain confidential.

Organize, plan and prioritize work assignments sufficient to ensure the efficiency and effectiveness of the audit process.

Est.: 04/08/81

T.C.: 07/27/81

Rev.: 12/90

Former Title(s): Auditor Supervisor,
Intermediate