

LOCAL GOVERNMENTAL AUDITOR

KIND OF WORK

Office of the State Auditor entry level professional external auditing of non-uniform fiscal records in a great variety of settings including governmental jurisdictions, nursing homes, and enterprises.

NATURE AND PURPOSE

Employees in this class work in the Office of the State Auditor to assist more experienced local governmental auditors conduct audits of counties, municipalities, cities of the first class, school systems, and federal programs. This employee follows prescribed audit procedures and standards and works under close supervision. At this level the employee is expected to polish knowledges of generally accepted accounting principles and generally accepted auditing standards. The employee will complete required orientation and training such as EDP auditing and must perform at a more advanced level of proficiency before becoming eligible for advancement to Local Governmental Auditor, Intermediate.

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

Reconstructs records of clients so that they are auditable.

Assists clients in completing financial statements so that they comply with GAAP.

Under close supervision, performs audit procedures required for cash receivables, investments, payables and others so that the audit will follow prescribed auditing standards.

Performs audit tasks as assigned in a wide variety of settings, including but not limited to law enforcement agencies, hospitals, nursing homes, schools, enterprises, transportation systems, waste systems, water works, welfare systems, soil and water conservancies, prime sponsors, federal disaster audits, CETA, HEW, and HUD subgrants.

Perform related work as required.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Working knowledge of generally accepted accounting principles (GAAP).

Working knowledge of generally accepted auditing standards (GAAS).

Knowledge of the general principles of public and business financial administration.

Knowledge of Minnesota laws, court decisions, and attorney general opinions relating to governmental auditing.

Knowledge of State Auditor's policies and audit procedures.

Ability to:

Ability to become familiar with local government legal compliance matters, governmental auditing, and EDP auditing.

Ability to establish good working relationships with clientele, whether in the public or private sector.

Ability to communicate effectively, verbally and in writing.

Est.: 04/80

Rev.:

T.C.:

Former Title(s):