LOCAL GOVERNMENTAL AUDIT DIRECTOR

KIND OF WORK

Office of the State Auditor second level supervision of external audits of non-uniform fiscal records in a great variety of settings.

NATURE AND PURPOSE

Employees in this class work in the Office of the State Auditor supervising audits of counties, municipalities, cities of the first class, school systems, and federal programs. This employee supervises an audit crew which is able to conduct a complex audit such as a sophisticated metropolitan county. The Local Governmental Audit Director is highly expert and has mastered GAAP, GAAS, and governmental accounting. This employee possesses a broad degree of discretion on how to approach assignments in terms of planning and prioritizing and review occurs through management review of audit reports for timeliness, accuracy, and conformance to professional standards.

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

Plans, assigns, and time budgets work of subordinates so that the staff performs effectively and efficiently.

Directs and evaluates work of subordinates.

Assesses developmental needs and provides training for subordinates.

Maintains effective relationships with subordinate staff and clients.

Evaluates audit findings and expresses opinion on client's financial statement.

Writes non-routine complex and/or sensitive comments.

Examines financial records for accuracy and compliance to generally accepted accounting principles applying generally accepted audit standards.

Examines financial affairs for compliance with state, federal, and local laws, regulations, and resolutions.

Performs related work as required.
KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

- Extensive knowledge of generally accepted accounting principles (GAAP).
- Extensive knowledge of generally accepted auditing standards (GAAS).
- Thorough knowledge of State Auditor's policies and audit procedures.
- Thorough knowledge of audit manuals and compliance check lists.
- Thorough knowledge of GAAFR and Supplementary Statements and AICPA Industry Audit Guide.
- Considerable knowledge of the general principles of public and business financial administration.
- Considerable knowledge of Minnesota Laws, court decisions, and attorney general opinions relating to governmental auditing.

Ability to:

- Ability to utilize basic EDP audit skills.
- Ability to evaluate audit findings and express an opinion on the client's financial statement.
- Ability to prepare complete manuscript for review.
- Ability to develop and maintain independent professional client relationships.
- Ability to represent State Auditor's office during exit conferences or other public meetings.
- Ability to supervise and motivate less experienced auditors effectively.
- Ability to determine developmental needs and train audit staff.
- Ability to plan, prioritize, and budget time for audits.

Est.: 04/80  T.C.: 
Rev.:                Former Title(s):