LEGISLATIVE AUDITOR, SENIOR

KIND OF WORK

Office of the Legislative Auditor journey level professional financial, compliance, and operational audits of state agencies.

NATURE AND PURPOSE

Employees in this class work in the Office of the Legislative Auditor (OLA) as leadworkers on financial, compliance, and operational audits of state agencies and institutions. This employee is responsible for planning and coordinating audit tasks and performing the most difficult and complex assignments on audits. The Legislative Auditor, Senior possesses expertise in a given area and as a leadworker provides guidance to less experienced auditors. Assignments are received from an auditor-in-charge or audit manager and work is reviewed upon request when problems or questions of a non-routine nature arise. Working papers prepared in carrying out tasks are reviewed upon completion by the supervisor and management.

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

Assists the auditor-in-charge with planning and organizing audit segments so that the audit is done in a timely and efficient manner.

Completes the most difficult audit tasks, such as analyzing fund level financial statements, so that the audit is done according to established standards.

Serves as leadworker to less experienced auditors so that necessary guidance is provided.

Supervises interns on audit segments so that intern has a meaningful and beneficial learning experience and the work is performed according to standards.

Evaluates the work of interns so that their performance can be measured.

Prepares written comments for reports so that the results of the audit are presented.

Explains results of audits to department heads so that the recommendations are understood.

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

Knowledge of:

Considerable knowledge of generally accepted auditing standards.
Considerable knowledge of generally accepted accounting principles.
Considerable knowledge of internal control principles and practices.
Considerable knowledge of governmental accounting principles and practices.
Considerable knowledge of Minnesota's Statewide Accounting System.
Considerable knowledge of state appropriation and budgeting processes.
Considerable knowledge of operational auditing concepts.
Considerable knowledge of State of Minnesota government organization and operation.
Considerable knowledge of laws and regulations applicable to state agencies.
Knowledge of computer systems principles.
Knowledge of management principles.

Ability to:

Ability to develop and analyze facts.
Ability to discover and develop findings.
Ability to make recommendations for improvements and other corrective action.
Ability to communicate effectively verbally and in writing.