

LEGISLATIVE AUDIT COORDINATOR

KIND OF WORK

Professional supervisory auditing work in the Office of the Legislative Auditor.

NATURE AND PURPOSE

Under administrative direction, an employee of this class supervises financial audits of large, complex state governmental units and selected quasi-state public entities. It trains and supervises less experienced auditors in governmental accounting and audit standards, procedures, and techniques; performs related work as required. This classification is distinguished from Legislative Team Leaders in that it directs 2-4 different audits per year. It supervises an audit team comprised of 2-5 professional staff consisting of any combination of Team Leaders, Senior Auditors, Staff Auditors, Student Workers, and Interns.

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

Plans the audits of state and quasi-state public entities so they are conducted effectively and in conformance with applicable audit standards. This is done by collaborating with the audit manager to design audit strategy and select audit scope; identifying material legal compliance requirements; assessing control environment; identifying the effects of financial statement audit and accounting standards applicable to the audit scope; assessing impact and coverage of any internal/external audits of the entity; considering staff budget revisions and scope modifications; assisting the audit manager in establishing control over financial population; analyzing entity level financial trends; identifying overall audit objectives; identifying future audit needs.

Directs audit fieldwork, training audit team members and reviewing work papers, so that audits are completed on schedule and meet objectives. This is done by establishing, coordinating and supervising program responsibilities of audit team members; monitoring budgeted and actual time spent on program areas; setting priorities for scheduling demands on multiple programs and possible at multiple audit sites; directing the application of technical knowledge of audit team members; training and assisting auditors in the use of computer-assisted audit techniques; working with agency staff to acquire necessary information and data; overseeing the development and documentation of audit findings; determining that audit evidence supports the work and conclusions.

Audits state and quasi-state public entities so that proper conclusions can be reached. This is done by analyzing the impact of agency computerized information systems on program areas; incorporating risk-driven audit approach and techniques; designing audit tests; performing analytical review of program financial data; performing substantive tests, analyzing results, and expanding or modifying test design; developing audit findings; forming conclusions on the internal control structure, financial statement or account balances, and compliance with legal provisions.

Reports audit results to comply with audit standards by communicating audit objectives, scope and reporting process to agency officials; obtaining management representation during the audit; reporting evidence of potential errors, irregularities, and illegal acts; compiling identified audit issues; coordinating completion of draft report; participating in communicating audit results and findings to department head, agency management and oversight agencies at both the state and federal levels.

Reviews and approves necessary administrative and personnel documents to ensure that office policies are met. This is done by evaluating performance of the audit team members, recommending certification or promotion, documenting and reporting personnel problems; reviewing and approving time sheets and travel expense reimbursement requests; coordinating requests for computer information data.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED

Knowledge of:

Accounting and auditing theory, standards and techniques (GAAP, GASB, GAAS, GAGAS, Governmental fund accounting, Federal/State Audit and Legal Compliance Requirements) sufficient to determine compliance with applicable laws and accounting/auditing principles.

Federal and state laws sufficient to apply them in conducting the audit.

State government financial operations sufficient to apply them in conducting the audit.

Office of Legislative Auditor and agency computer hardware and software applications and various agency platforms sufficient to use them in conducting the audit.

Management principles and control techniques sufficient to evaluate the effectiveness of an agency's control environment.

Skill in:

Interviewing and interpersonal communications sufficient to obtain information necessary for the completion of the audit.

Advanced writing and oral presentation sufficient to present final audit findings.

Human relations sufficient to effectively communicate with the audit team, managers and the deputy, and to communicate problems and corrective actions to agency management, and outside state and federal officials.

Legislative Audit Coordinator

Class Specification

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Ability to:

Solve complex technical problems and utilize creative risk-driven approaches sufficient to design the audit in a manner that is appropriate for the characteristics of the agency and its programs.

Est.: 3/81, abol. 3/88, reest. 2/95

Rev.:

T.C.: 5/06

Former Title(s): Legislative Audit Director