

AUDITOR SENIOR, SUPERVISOR

KIND OF WORK

Second level professional supervisory auditing work.

NATURE AND PURPOSE

Under limited supervision, performs difficult and/or sensitive internal and/or external financial, operations and compliance audits of governmental agencies, health care facilities, insurance companies and/or private businesses and guides and reviews the work of other auditors to ensure conformance to generally accepted accounting/auditing principles and 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 second level of audit supervision. This class differs from the Auditor Intermediate, Supervisor by applying the knowledge of professional audit standards to resolve more complex and sensitive audit issues. This class differs from the Auditor Principal, Supervisor in that the Auditor Principal, Supervisor applies the knowledge of auditing standards to the most difficult financial, operations and compliance audits and assumes increasing administrative responsibilities.

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 the 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.

Technically supervises other auditors while conducting audits to achieve established objectives by monitoring and reviewing the productivity of subordinate staff, by providing advice and guidance to audit staff on technical interpretations of audit standards and procedures by continued training.

Determines scope and completes field work of complex audits so that management is informed of the status of the organization's operations, including compliance with applicable laws, regulations, and administrative requirements, by selecting completing techniques; by leading entrance, exit and other conferences, and by documenting audit work performed.

Reviews the work of other auditors to ensure that the preparation of final reports is coordinated and conforms to generally accepted auditing standards by recommending revisions, further training, and providing technical assistance, and by establishing appropriate audit procedures and reporting the results of the audit.

Completes audit reports to convey findings and recommendations clearly, accurately and concisely by summarizing audit results, by determining the cause/effect criteria and solution for each finding, and by writing final reports.

Interprets the audit results to the administrators of the audited program to inform them of the audit analysis of the financial statement, effectiveness of administrative controls, and additional training needed by scheduling a conference, by advising and making recommendations on the financial and management practices, and by supplying data needed to comply with federal and state laws.

Evaluates permanent audit files to ensure that they provide accurate and useful data, which includes internal control information by updating and reviewing permanent audit files during and upon completion of the audit, by developing new files, and reviewing files developed/updated by audit staff members.

Testifies in litigation to ensure factual data is accurately compiled and presented by researching and analyzing financial data, cost reports, related cases, applicable rule provisions, and writing reports to be used by the Attorney General's Office in litigation.

Evaluates 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 accounting principles, generally accepted auditing standards and standards for the professional practice of internal auditing, to evaluate auditees' operational performance, accounting policies and procedures, and internal controls.

Federal laws, state laws, rules and regulations sufficient to determine compliance and/or improvements required to ensure compliance, identify deficiencies, violations and fraud, testify at hearings and in court.

Statistical sampling methods sufficient to evaluate results of sample tests to determine the scope and difficulty of the audit.

EDP systems analysis procedures, flow charting, EDP audit techniques, various database, and spreadsheet computer programs sufficient to ensure that adequate internal controls are included in the design, development and implementation stages of the computer system.

Skill in:

Oral communication sufficient to interview auditees, train and guide other auditors, testify at hearings and in court and explain audit results to managers/administrators.

Written communication sufficient to draft clear, concise agency reports, make sound recommendations for systems and operational changes and improvements to the audit director/supervisor.

Calculators and laptop computers sufficient to use PC spreadsheets and database software adequate for mainframe downloading.

Ability to:

Lead and motivate a team of auditors sufficient to prepare work papers to determine the scope of the audit, evaluate the internal control, conduct exit conferences, and write audit reports.

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

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TC:  
Former Title(s):