

AUDITOR, INTERMEDIATE

KIND OF WORK

Second-level professional auditing work.

NATURE AND PURPOSE

Under general supervision, performs internal and/or external financial, compliance, operations, management performance, information systems or investigative audits or reviews of the activities, controls, records and business systems of governmental agencies, health care facilities, insurance companies, companies and/or other entities to: ensure financial records, reports and statements conform to generally-accepted accounting principles; ensure proper controls and reporting procedures are in effect; ensure compliance with laws, rules and contract requirements; assess the effectiveness & efficiency of operations and management actions/decisions; and ensure the safeguarding of assets. Tests existing controls. Performs related work as required.

Positions conduct internal reviews of existing control structures by identifying and documenting and testing control practices; analyze existing rules, regulations, policies and procedures to identify what is legally required and assess compliance with same; analyze entire systems and identifies gaps in compliance, financial reporting, asset safeguarding and operational requirements; and complete reports of findings that are subject to approval by a more senior audit associate..

This class differs from Auditor by independently applying knowledge of professional audit standards to identify audit deficiencies, recommend corrective action and complete audit reports. The Auditor, Intermediate may work as part of an audit/review team that includes a more senior audit associate to conduct audits/reviews of moderate scope/complexity/difficulty or work independently on audits/reviews of limited scope where no major complications are anticipated. This class differs from Auditor, Senior in that Seniors are expected to resolve more complex and sensitive audit issues and provide guidance and/or training to Level 2 auditors.

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.)

Schedules the audit with the manager responsible for the function, activity or project to be audited and attends the entrance conference with the Audit Supervisor in order to advise on the scope, nature and purpose of the audit and any requirements necessary to facilitate the audit by

meeting with the manager and determining if there are special concerns, operations or procedures that he/she would like reviewed.

Audits the financial records of various regulated/licensed public and private agencies/organizations to determine financial solvency, legality of activities and the overall adequacy of recordkeeping systems by examining cost reports, historical and financial data, by interviewing staff, by identifying violations/deficiencies and recommending corrective actions.

Audits internal management procedures, records, reports and accounting practices of a state department to determine its financial condition and ensure compliance to applicable federal and state laws and regulations by analyzing financial statements, cost reports, reimbursement claims, receipts, expenditures and by evaluating the operational efficiency/effectiveness of departmental programs.

Audits grants to determine that costs are properly supported by financial records and are in compliance with terms of agreements, applicable rules and regulations, and generally accepted accounting principles by preparing reports which set program goals, by verifying costs, and by making program recommendations.

Completes audit reports, examination reports, and daily work sheets to provide relevant audit data by gathering information through correspondence, on-site review, or conferences with staff of the audited organization.

Attends the exit conference with the Audit Supervisor and the management of the audited organization to convey the audit findings and to provide an opportunity for rebuttal to, or clarification of, issues that have surfaced during the review/audit by listening to concerns raised by personnel, answering questions, recommending improvements, and identifying strengths.

Monitors 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.

Assists in financial and/or compliance engagements (audits and/or reviews) of agency records. Adheres to audit plan criteria including scope, population requirements, sample selection, and procedures. Follows and documents procedures performed to achieve engagement objectives. Completes work paper documentation to support findings, recommendations, and management responses. Writes reports based on documented evidence in the work papers. Follows up on the agreed-upon action plans.

Conducts investigative audit work when assigned, including those prompted from a risk assessment conducted at various levels within the department, an anonymous tip from a tip line, employee disclosure, or directive from a more senior auditor. Assists in conducting investigative work in employee misconduct under the direct supervision of a more senior auditor.

Reviews and analyzes current technology systems and/or their security measures to ensure proper general controls are implemented and are working as intended; determines when the issue is technology-driven versus employee-driven and the extent of the discrepancy; provides

recommendations for changes and includes an analysis of technology issues/needs when involvement of IT staff is needed to achieve the desired outcome.

Provides on-the-job training or peer-to-peer mentoring on general audit procedures to Level 1 Auditors. Assists more senior auditors in research, preparation, and facilitation of training programs on internal control/audit related topics for agency personnel.

KNOWLEDGE, SKILLS AND ABILITIES (KSA's) REQUIRED

(The KSA's required may vary somewhat from position to position, depending on the type of auditing and responsibilities/duties, i.e., a position may not require all the KSA's listed below, nor does the list include all that may be required.)

Knowledge of:

Generally Accepted Accounting Principles (GAAP), including pronouncements of the Governmental Accounting Standards Board (GASB) sufficient to evaluate financial records/statement, identify deficiencies and recommend corrective action.
Federal and state laws, rules and regulations sufficient to determine compliance, identify violations and fraud, testify at hearings and in court.

Generally-Accepted Auditing Standards (GAAS) and Generally-Accepted Government Auditing Standards (GAGAS) sufficient to meet general, fieldwork and reporting in conduct audits/reviews of government agencies/programs/activities or contractors/non-profit/non-government entities receiving assistance from or regulated by government agencies/programs.

Code of Ethics and the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (IIA) and Internal Control Framework (COSO).

Sampling methods sufficient to select a representative samples that will permit drawing conclusions about population values at the desired level of confidence.
Government Data Practices Act (MS Chapter 13).

Federal or State statutes, laws, rules, policy) and/or federal, state or agency program policy/procedure/requirements applicable to the audit/review topic sufficient to determine compliance with same.

Government Data Practices Act (MS Chapter 13).

Skill in:

Written communication skills sufficient to draft & complete clear, concise reports of audits/reviews/investigations, including recommendations for fiscal and operational changes and improvements.

Oral communication skills sufficient to interview staff at the audited organization to gather information, explain audit standards and policy and effectively participate in entrance and exit conferences.

Computer skills (e.g., e-mail, word-processing, database, spreadsheet, presentation graphics, Internet browser & search software) sufficient to record, analyze and summarize audit findings, and leverage technical systems to perform efficient audit or consulting engagements.

Ability to:

Read, understand and correctly apply/interpret applicable law, rules, regulations, policies and procedure sufficient to assess extent of compliance with same.

Analytical ability and judgment/problem-solving skills sufficient to analyze data and draw accurate, sound conclusions and develop cost-effective corrective recommendations to remedy detected problems.

Interpret and apply knowledge of various technical and legal issues.

Organize, plan and prioritize work effectively and complete it on time.

Maintain a neutral, objective position in all work assignments.

Maintain the confidentiality of data and information sources by not inappropriately disclosing sensitive/confidential information.

Develop and maintain effective working relationships with all levels of agency and audited entity staff.

Work as an effective member of an audit or review team.

Ability to pursue or maintain professional credentials, CPA, CIA, CFE and CISA, as they relate to job responsibilities.

Est.: 01/70
Rev.: 04/08/91; 12/90; 11/13

TC:
Former Title(s):