

LOCAL GOVERNMENTAL AUDIT MANAGER

KIND OF WORK

Office of the State Auditor third 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 a very complex audit such as a city of the first class; or sensitive and controversial audits; or supervises multiple crews performing several audits simultaneously. The Local Governmental Audit Manager provides key input into the audit planning process in the State Auditor's Office including staff and time budgeting, audit priorities, and long-term audit goals and objectives. Weekly progress reports are provided for division directors and top management regarding the general status of the audits being conducted.

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

Supervises very complex, sensitive, and potentially controversial audits so that there is assurance they are in conformance with GAAP and GAAS and the State Auditor's Office is not subject to critical review.

Develops supervisory capabilities of audit crew leaders.

Provides input into audit planning process, including staff and time budgeting, prioritizing and long-term audit goals and objectives.

Directs and evaluates work of subordinates.

Maintains effective relationships with subordinate staff and clients.

Examines financial records and special audit assignments applying generally accepted audit standards (GAAS) for accuracy and compliance to principles (GAAP).

Examines financial records for compliance with applicable laws, policies and procedures.

Performs overview of the total audit to determine if additional work is required.

Reviews narrative section of audit report for accuracy and provides crew chief with detailed critique of review.

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

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).

Extensive 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 Guides.

Thorough knowledge of Minnesota laws, court decisions, and attorney general opinions relating to governmental auditing.

Considerable knowledge of the general principles of public and business financial administration.

Ability to:

Ability to plan, assign, motivate, direct, and evaluate work of audit staff.

Ability to identify deficiencies in accounting systems and make recommendations for improving the systems.

Ability to advise auditors in the use of appropriate audit procedures, sampling techniques and presentation of exhibits.

Ability to communicate effectively with all levels of governmental officials, the general public and others in the accounting profession.

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Ability to promote services of the State Auditor's office to potential clients.

Ability to represent State Auditor's office during exit conferences or other public meetings.

Ability to determine developmental needs and train audit staff.

Ability to establish and maintain effective working relations with clients.

Est.: 04/80

Rev.:

T.C.:

Former Title(s):