

GENERAL DESCRIPTION OF CLASS

Under the guidance of higher level audit staff and in accordance with appropriate audit standards, the GOVERNMENTAL AUDITOR - ENTRY participates in examinations of operations, management, fiscal and accounting functions/systems and internal control structures of state agencies or other entities receiving public funds.

DISTINGUISHING FEATURES

This is the first level of a four-level series. The Governmental Auditor - Entry is used as an under fill class for existing Governmental Auditor positions. Employees in this class receive formal and on-the-job training from higher level staff proficient in the full range of audit functions. Employees will perform auditing assignments designed to develop technical knowledge, competence and skill in auditing techniques, accounting methods, agency standards and procedures and the provision of various state and federal laws, rules and regulations. The Appointing Authority determines the training period based on the employee's background and level of proficiency attained as assignments encompass the full range of auditing functions.

DUTIES AND RESPONSIBILITIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Audit Planning and Organization

Assist in preliminary audit surveys to determine the scope of the audit, prepare the audit program, determine the procedures to be used and identify key control points of the accounting or management system.

2. Audit Activities

Under the guidance of a higher level auditor, perform a variety of auditing assignments. Review and evaluate basic internal control systems and the economy, efficiency and effectiveness of operations. Plan and execute reviews and tests of accounting statements and records to verify accuracy, completeness and propriety. Conduct reviews of organizational and functional activities, programs or individual units within an organization to determine whether they are consistent with agency objectives and administrative standards. Evaluate agency grant programs and/or activities, functions and programs of contractors/grantees, including financial and compliance audits of contracts/grants.

Identify, gather, review and analyze physical, oral or documentary data on agency management policies, practices, procedures and organizational structure. Evaluate data, comparing actual to expected results and draw conclusions. Document findings and conclusions.

3. Reporting

Assist in preparing complete work papers. Draft sections of the audit reports for phases of audits performed, including recommendations, for review by higher level staff.

4. Professional Development

Study pronouncements on accounting principles and auditing standards and techniques as developed by authoritative bodies within the profession.

RELATIONSHIPS WITH OTHERS

During the course of an audit, employees in this class have occasional contact by telephone and in person with agency or organization officials, accountants, and other staff to answer audit questions and document information.

SUPERVISION RECEIVED

Employees in this class receive guidance and training from higher level experienced internal auditors or a supervisor. Work methods are governed in detail by standard procedures. These employees work under close supervision and their work is reviewed in progress and at completion for completeness, accuracy and adherence to professional audit standards.

GENERAL INFORMATION

Some positions in this class require the willingness to travel, including overnight trips, to perform audits at entities in various geographic locations under a variety of working conditions and to work irregular hours as required.

KNOWLEDGE AND SKILLS (KS)

Basic knowledge of organizational theory and management principles and practices.
Basic knowledge of budgeting, general accounting and auditing principles, theories, and practices.
Basic knowledge of principles and practices of economics and finance.
Basic knowledge of principles of information resources management.
Basic knowledge of analytical and statistical methods.

Skill in oral and written communications and in following instructions.

Skill in report writing.

Skill in researching issues and analyzing data.

Skill in the use of Personal Computer applications.

Skill in interpreting laws, rules, and regulations.

Skill in organizing data.

Skill in applying independent judgment.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class may require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

Adopted 4/94

Revised

STATE OF OREGON
Dept. of Administrative Services
Human Resource Management Division