

GENERAL DESCRIPTION OF CLASS

The GOVERNMENTAL AUDITOR 2 prepares and executes audit plans for a full range of simple to complex audit programs in accordance with appropriate audit standards. Employees in this class independently plan reviews, write audit programs and conduct reviews of major programs and units within agencies and/or other entities receiving public funds, and present interim reports and recommendations to organization management. The Governmental Auditor 2 may also assist in Information Resources Management audits, performance audits, fraud investigations and risk assessments and may regularly act as team leader for audit projects, providing guidance and technical expertise to staff or other auditors.

DISTINGUISHING FEATURES

This is the third level of a four-level class series. Responsibility to plan, manage and coordinate every aspect for all but the largest, most complex audit projects or delegated responsibility as team leader on an ongoing basis distinguishes this class from the lower level. The absence of responsibility to organize and direct all aspect of the most comprehensive audits, to conduct audits requiring specialized technical skills, or to participate in the overall management of the audit unit distinguishes this class from the higher level.

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 with risk assessment of the controls in place. Conduct surveys of audit areas and determine the audit scope and objectives. Develop comprehensive, practical programs of audit coverage for audited activities, programs or units. Define and develop audit sampling methods, including statistical sampling, and determine audit procedures to apply.

May serve as lead auditor, overseeing complete audit for routine functions. Coordinate, assign and review work of other auditors or staff involved in audit for sufficiency, accuracy, and adherence to Generally Accepted Auditing Standards. Provide technical guidance to other staff assigned to the audit.

2.Audit Activities

Perform the audit in accordance with the approved audit program. Gather data, interview organization personnel and management staff, prepare flow charts of the operation or process, analyze the internal and management controls in place, complete and interpret the internal control questionnaires, and document the actual process/function in operation. Evaluate internal and management control systems and economy, efficiency and effectiveness of operations and systems. Review fiscal and accounting functions and systems. Evaluate agency grant programs and/or activities, functions and programs of contractors/grantees, including financial and compliance audits of contracts/grants.

Assist in specialized operational and performance audits. May also assist in reviewing computer security, technology, and applications. In cooperation with public safety officials, may assist in fraud audits,

investigations or other special reviews. Oversee or perform follow up audits as appropriate.

Compile work paper conclusions to summarize reportable findings in preparation for report writing.

3. Reporting/Technical Advice

Make oral and written presentations to management during and at the conclusion of the audit, discussing deficiencies, recommending corrective action and suggesting improvements in internal controls, operations and cost effectiveness. Assist with or prepare the audit report with recommendations for improvement to auditee.

Develop and present training to staff. Provide on-the-job training as required.

4. Professional Development

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

RELATIONSHIPS WITH OTHERS

Employees in this class have regular contact by telephone and in person with all levels of agency or organization staff to arrange entrance or exit conferences, to obtain information, to discuss findings and recommendations, and to resolve issues arising during the audit.

SUPERVISION RECEIVED

Employees in this class receive general supervision from an audit manager or other administrative superior. Through periodic conferences during the audit and at its completion, the auditor and supervisor review the work to discuss problems, assess progress and ensure adherence to professional audit standards.

Work is performed within the parameters of applicable Federal rules and regulations, State statutes, agency rules, policies and procedures, and appropriate standards as established by the Institute of Internal Auditors, General Accounting Office, or the American Institute of Certified Public Accountants.

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)

- General knowledge of principles and practices of organizational management including planning, organizing, budgeting, directing, and reviewing operations.
- General knowledge of auditing techniques such as analytical review procedures, statistical sampling methods, quantitative methods, account analysis, reconciliation methods, flowcharting, and work paper preparation methods, and documentation.
- General knowledge of risk analysis for evaluation of internal and management controls.
- General knowledge of risk analysis for evaluation of agency programs and management performance.
- General knowledge of auditing procedures for writing or amending audit programs.
- General knowledge of the structure, organization and operation of government, political subdivisions, departments, divisions, and agencies.
- General knowledge of Generally Accepted Accounting Principles such as those prescribed by Governmental Accounting Standards Board and the Financial Accounting Standards Board.
- General knowledge of Generally Accepted Governmental Auditing Standards as prescribed by the U.S. General Accounting Office, including the Standards prescribed by the American Institute of Certified Public Accountants.
- General knowledge of the Standards for the Professional Practice of Internal Auditing as prescribed by the Institute of the Internal Auditors.
- General knowledge of computer applications for personal computers such as operating system and utilities, word-processing, spreadsheets, and flowcharting and system file maintenance and backup procedures.
- Basic knowledge of legal principles pertaining to governmental organizations and related interpretations by the courts and legal counsel.
- Basic knowledge of principles and techniques of team leadership.
- Basic knowledge of state budgeting practices and reporting.
- Skill in providing instruction and guidance as a team leader for professional training and development of staff.
- Skill in oral and written communications, preparing clear and concise reports and effectively communicating problems and recommendations.
- Skill in following oral and written instructions with limited supervision.
- Skill in organizing observations and documenting auditing results in an acceptable work paper format.
- Skill in researching compliance and operational issues and State or Federal regulations applicable to the organizational unit under review.
- Skill in analyzing financial statements and reports.
- Skill in auditing techniques:
- reviewing and analyzing accounting records and program data;
 - collecting evidence, documenting work papers appropriately and identifying audit exceptions;
 - conducting interviews, inquiry, and communication with auditee personnel at various administrative levels;
 - developing computer assisted auditing techniques;
 - analyzing and evaluating the results of statistical samples to support audit findings.
- Skill in summarizing and reviewing the audit findings.
- Skill in preparing audit opinions and detailed written reports according to appropriate standards.
- Skill in presenting audit findings (e.g., graphs, charts, etc.).

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

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for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

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Revised

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