



STATE AUDITOR 1

5681

GENERAL DESCRIPTION OF CLASS

State Auditors work under the authority of the Secretary of State, who by constitutional authority is the "Auditor of public Accounts."

The STATE AUDITOR 1 assists in the planning, data gathering, research and analytical tasks associated with performing state agency financial, performance, information technology audits and/or fraud investigations through the application of professional standards, guidance, practices and techniques. This classification is used to recruit, train and develop State Auditors.

DISTINGUISHING FEATURES

The State Auditor 1 is the first and entry level of a four-level professional classification series. Employees learn professional auditing techniques and approaches and, under the guidance of a higher-level auditor, apply laws, regulations, procedures and auditing standards to complete assigned work.

The State Auditor 1 is distinguished from the State Auditor 2 by the assignment to participate in audits, under the close guidance and direction of a higher-level State Auditor, to further professional training and development.

The absence of responsibility to carry out duties with limited direction and oversight; index and prepare audit reports for independent quality control reviews; and plan, coordinate and complete small audit projects under the guidance of a higher-level State Auditor distinguishes this class from the next higher level.

DISTINGUISHING FEATURES FROM SIMILAR CLASSIFICATION SERIES

State Auditors work under the authority of the Secretary of State. They examine and evaluate the operations, policies, procedures and practices of State government, and other organizations that receive state funds in order to evaluate fiscal accountability, analyze compliance with regulations and accepted practices, improve the operations and control processes of the organization, and investigate losses of public funds.

Issuing public reports upon which third parties place reliance to make investment decisions, establish the state's bond rating, prosecute wrongdoings, and make budget allocation and public policy decisions; applying unique audit standards and principles, such as Generally Accepted Accounting Principles (GAAP) and American Institute of Certified Public Accountants (AICPA) standards; having a working knowledge of multiple agencies' programs and systems; the constitutional and statutory obligation to independently evaluate the operations and financial status of State agencies, and potential misuse of state resources distinguishes the State Auditor classification series from other auditing classifications in the Oregon State classification plan.

DUTIES AND RESPONSIBILITIES

The duties listed are characteristic of the type and level of work associated with this class. Individual positions may do all or some combination of the duties listed as well as other related duties.

Under the direction of an in-charge auditor, learn and assist in:

1. Research and Audit Planning

Gather, collect and assemble information of the organization under audit. Do background research on specific governmental or organizational issues. Analyze account balances, classes or transactions. Assess the risk of agency operations and information systems general and application control or controls over systems development and life cycles. Review prior-year(s) working papers and interview organizational members. Review the organization's programs, budgets, organizational charts, performance goals, annual reports and operating procedures to understand the organization being audited. Identify laws and regulations and/or accounting principles relating to audit objectives. Identify computer files and records containing financial or management information. Research issues relating to computer security, operations and control. Document the processes and outcomes of research and investigations. Define the audit area, decide the audit objectives and write the audit program indicating the procedures to follow to achieve audit objectives.

2. Audit Activities

Financial Audits: Evaluate internal control systems. Review and test accounting records to verify accuracy and completeness. Develop estimates and expectations of financial statement accounts. Review financial trends and analyze variances. Analyze financial statement account balances and draw conclusions. Review and test compliance with laws and regulations. Prepare working papers to document client's internal controls, results of audit tests. Develop findings including condition, criteria, effect, cause and recommendations.

Performance Audits: Evaluate management controls. Review and test compliance with laws and regulations. Evaluate operational procedures for consistency with organizational goals and objectives. Review organizational activities, programs, or units. Prepare working papers to document client's management controls, results of audit tests and conclusions reached. Develop findings including condition, criteria, effect, cause and recommendations.

Information Technology Audits: Evaluate information systems general and application controls and system development life cycles by interviewing organizational members, and reviewing system documentation, technical manuals, policies and procedures. Test controls using audit software. Evaluate the effectiveness of controls. Obtain and analyze data using audit software packages. Formulate conclusions about the operation of information technologies.

Fraud Investigations: Participate in the investigation of allegations of fraud, waste, or abuse. Participate in the interviews of witnesses. Gather information and analyze data to provide information to appropriate authorities, including law enforcement, the Department of Justice, and local district attorneys. Identify the full extent of the loss and recommend operational and management improvements to better prevent future occurrences

3. Communication and Reporting

Analyze audit findings and recommend what is to be included in audit report. Participate in the entrance and exit conferences with organizational members. Solicit comments from client agencies on audit issues and findings. Solve conflicts with client agencies under audit. Draft sections of an audit report. Present results of audit to the organization under audit verbally and in writing.

RELATIONSHIPS WITH OTHERS

The State Auditor 1 regularly contacts by telephone and in person all levels of organizational personnel to obtain and give information. The State Auditor 1 also regularly contacts by telephone and in person federal personnel to obtain information regarding rules, laws and regulations; and has occasional contact

with bank, debtor and creditor personnel to confirm transactions. The State Auditor 1 works with other auditors to achieve goals, and contributes during meetings by sharing ideas or volunteering solutions.

SUPERVISION RECEIVED

The work of State Auditor 1 is reviewed frequently by a higher level State Auditor to answer questions, discuss problems, assess progress, and give guidance and training to further professional development.

GENERAL INFORMATION

Work requires the State Auditor 1 to travel throughout the state. Such travel may occasionally include overnight or weeklong trips to do audits. Work hours are occasionally irregular.

KNOWLEDGE AND SKILLS (KS)**Basic knowledge of:**

Generally Accepted Accounting Principles such as those prescribed by Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB).
Generally Accepted Governmental Auditing Standards as prescribed by the United States Government Accountability Office (GAO), including the standards prescribed by the AICPA.
Auditing techniques such as analytical review procedures, statistical sampling methods, quantitative methods, account analysis, reconciliation methods, flowcharting.
Regulatory processes and competitive structures influencing organizations.
Social expectations affecting organizations, such as, ethical behavior, environmental management, and equal opportunity.
Organizational structures, cultures, power and purpose.
Governance mechanisms and issues, managerial roles, financing and resourcing of organizations.
Sources and types of risks facing organizations and best practice control models.
Organizational data generation and information sources and the need for information management.

Skill to:

Communicate verbally, attentively listen to others and clearly and accurately express ideas.
Communicate in writing to prepare reports and presentation materials.
Use descriptive statistics and sampling methods.
Use word processing, spreadsheet, database and presentation software.
Investigate situations and find facts.
Analyze and assess data or information.
Evaluate the impact of alternative courses of action and document conclusions.
Organize work assignments and manage time efficiently.
Think logically, laterally and creatively.
Recognize and respect diversity in people.
Work cooperatively and develop positive relationships with others.

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.

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 Dept. of Administrative Services
 Human Resource Services Division