



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 4 independently plans and directs large and/or complex audits, or multiple smaller audits. Large audits are those with scopes covering multiple agencies, or multiple accounts, or those with four or more auditors assigned. Complex audits are those that apply unique audit standards or methodologies, or those that deal with sensitive issues, such as fraud investigations. Employees independently lead teams of auditors. Employees are also responsible for performing independent quality control procedures for audit reports produced by other audit teams and participate in external quality control reviews of other state audit organizations. The State Auditor 4 is also responsible for developing and presenting training courses to other audit staff.

DISTINGUISHING FEATURES

The State Auditor 4 is the fourth and seasoned journey level of a four-level professional classification series. The State Auditor 4 interprets and applies laws, regulations, procedures, operating manuals and guidelines established by Standards Boards.

The State Auditor 4 is distinguished from the State Auditor 3 by the responsibility to plan and direct large, complex, or multiple audit projects; AND complete independent quality control reviews of audit reports; external quality control reviews of other state audit organizations; AND the development of new training courses.

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.

1. Audit Planning and Organization:

Plan and direct fieldwork and report stages of either large and/or complex audits or several smaller audits. Plan or oversee the planning of audits and fraud investigations. Review team member's work for compliance with auditing standards according to the approved audit plan. 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. Identify laws and regulations and accounting principles relating to audit objectives. Identify computer files and records containing financial or management information and apply audit procedures to assess the reliability of the information. Evaluate the work of internal auditors and oversee the work of contract auditors from private sector Certified Public Accounting (CPA) firms and other technical experts. Develop comprehensive audit programs that define the scope of the audit, the audit objectives and the methodology to achieve objectives. Define audit-sampling methods including statistical sampling. Estimate audit resource needs, including additional specialized expertise, and develop and monitor audit budgets, timelines, and milestones. Coordinate audits with other interested or involved groups, such as federal auditors, State agency internal auditors, or other agency personnel.

2. Audit Activities

Direct and participate in daily audit activity. Propose solutions to administrative and technical problems identified by team members. Participate in all aspects of the division's quality control system, including performing independent quality control procedures for audit reports produced by other audit teams, participating in the division's annual internal quality control review and on external quality control reviews of other state audit organizations.

Financial Audits: Direct the audit team in reviewing, evaluating, and documenting internal control systems. Direct or research complex accounting and auditing issues and reviews of fiscal and accounting functions and 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. Explain variances or do additional testing to substantiate variances. Analyze financial statement account balances and draw conclusions. Recommend adjustments to accounting records. Test compliance with laws and regulations. Develop findings including condition, criteria, effect, cause and recommendations. Direct the preparation or prepare working papers to document client's internal controls, and results of audit tests and evaluations. From information gathered, decide if organization is operating in compliance with generally accepted accounting principles and state and federal laws and regulations. Recommend operational and management improvements.

Performance Audits: Direct the audit team in reviewing, evaluating, and documenting management controls over agency operations. Research management issues and best practices. Analyze management risks and test management controls designed to mitigate the risks. Evaluate organizational procedures for consistency with organizational goals and objectives. Test compliance with laws and regulations. Review and evaluate organizational activities, programs or units. Develop findings including condition, criteria, effect, cause and recommendations. Direct the preparation or prepare working papers to document client's management controls, and results of audit tests and evaluations. From the information gathered, decide if the organization is operating in compliance with state and federal laws and regulations, or is operating in compliance with sound management practices and efficiently or economically. Recommend operational and management improvements.

Information Technology Audits: Direct the evaluation of information systems general and application controls and/or system development life cycles. Research issues relating to computer security, operations and control. Test controls using audit software. Evaluate the effectiveness of controls. Give technical advice in information technologies to other auditors to assist in financial and performance audits. Assist other auditors, or direct others to obtain and analyze data using audit

software packages. Formulate conclusions about the operation of information technologies. Recommend improvements to controls of information technologies.

Fraud Investigations: Direct the investigation of allegations of fraud, waste, or abuse, including investigations involving multiple suspects or collusion. Lead and/or participate in the interviews of witnesses and suspects. Gather information and analyze data. Provide information to appropriate authorities, including law enforcement, the Department of Justice, and local district attorneys. Serve as witness if cases go to trial. Identify the full extent of the loss and recommend operational and management improvements to better prevent future occurrences.

3. Communication and Reporting

Write opinions that assess financial statements' compliance with generally accepted accounting principles. Analyze audit findings and recommend content of audit report. Edit drafts prepared by staff and suggest improvements. Solicit comments from client agencies on audit issues and findings. Solve conflicts with client agencies under audit. Present results of audit to the organization under audit orally and in writing, discussing deficiencies, recommending corrective action and suggesting improvements. Prepare and present testimony for Legislative Assembly, committees, State agency boards or commissions. Give consultative advice when requested. In an advisory capacity, provide advice for those developing and designing new systems. Serve as liaison between management and the audit team.

4. Leadership and Administrative Activities

Serve as in-charge auditor on large, complex and/or multiple audits or investigations. Coordinate, assign and review the work of auditors. Give guidance to auditors on audit objectives and expected products. Review work for compliance with audit standards, and manage projects to be within the set budget and time schedules. Evaluate the performance of auditors at the end of audits. Develop and present formal and on-the-job training. Participate in the evaluation of overall results and effectiveness of audits.

RELATIONSHIPS WITH OTHERS

During audits, the State Auditor 4 regularly contacts by telephone and in person all levels of organizational personnel to obtain and give information. The State Auditor 4 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 4 works with other auditors in a leadership capacity to achieve goals, and contributes during meetings by sharing ideas or volunteering solutions.

SUPERVISION RECEIVED

The State Auditor 4 receives general supervision from an Audit Manager through periodic progress reports.

GENERAL INFORMATION

Work requires the State Auditor 4 to travel throughout the state. Such travel may occasionally include overnight or weeklong trips. Work hours are occasionally irregular.

KNOWLEDGE AND SKILLS (KS)**Extensive Knowledge of:**

Generally Accepted Accounting Principles such as those prescribed by Governmental Accounting Standards Board and the Financial Accounting Standards Board
Generally Accepted Governmental Auditing Standards as prescribed by the US General Accounting Office, including the Standards prescribed by the American Institute of Certified Public Accountants
Typical auditing and reporting software packages
Auditing techniques such as analytical review procedures, statistical sampling methods, quantitative methods, account analysis, reconciliation methods, flowcharting
Risk analysis for evaluation of internal management controls, organizational programs and management performance
Auditing standards for designing or amending audit programs
Principles and techniques of team leadership
Business activities typical to governmental jurisdictions, including the revenue, buying and production cycles
Principles and practices of organizational management such as planning, organizing, budgeting, directing and reviewing operations
Principles and practices of management such as directing, motivating, controlling and decision processes
Principles pertaining to governmental organizations and related interpretations by the courts.
Automated accounting systems.
Criteria for compliance audits of Federal financial assistance.
Governmental budgeting practices and reporting.
Computer applications for personal computers such as operating systems and utilities, word processing, spreadsheets, flowcharting, systems file maintenance and backup procedures.

Skill to:

Identify applicable audit standards, interpret meaning, and apply to different situations; and determine whether generally accepted accounting principles are being followed
Identify legal issues and apply legal advice and opinions
Coordinate and lead audit projects
Organize and synthesize observations, documentation, and recommendations of auditing results in an acceptable working paper format
Present audit findings verbally and in writing
Gain and maintain the confidence and cooperation of team members, peers, supervisors, and external parties
Coach and teach others in audit techniques and standards
Manage multiple, large or complex projects or audits
Plan and assign work according to the nature of the job to be accomplished, staff capabilities and available resources
Plan, execute and monitor an audit budget to meet established goals, objectives and schedules
Present testimony to the Legislative Assembly and oversight bodies such as County Commissioners or City Councils
Oversee, review, and evaluate the work of other staff
Decide training needs and motivate staff to work effectively
Counsel and coach staff on job performance and career development

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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Revised

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