



STATE AUDIT MANAGER

5687

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 AUDIT MANAGER examines and evaluates 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. The State Audit Manager manages multiple teams of auditors who perform financial, compliance, performance, and information technology audits and fraud investigations; oversees the state's municipal audit program; manages the state's fraud, waste and abuse hotline; develops strategic plans and policies and procedures for their functional areas of responsibility; maintains a continuing effective working relationship with legislators and assigned auditees; and works with the other state audit managers, deputy directors, and the director of the Audits Division to allocate staff to audit assignments and to produce the division's annual audit plan. Employees work under the authority and are employed by the Secretary of State.

DISTINGUISHING FEATURES

This is a single classification and not currently part of a series of classes.

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. Supervisory and Audit Responsibilities

Create and maintain a continuing effective working relationship with representatives of assigned auditee agencies. Gain and maintain a thorough knowledge of all budgets, operations and programs of each assigned auditee, and an in-depth knowledge and understanding of the audit needs assessment as it fits into overall division audit priorities. Maintain knowledge of general economic trends, political trends and the potential impact on the division and auditees of possible legislation.

Develop strategic plan for assigned functional audit area (i.e. financial, performance, information technology, investigations, municipals), and develop policies and procedures and audit manuals for audits done within these functional areas. Establish annual plans and audit priorities for assigned responsibilities; respond to inquiries for assigned areas.

Develop and maintain knowledge of current pronouncements, audit guides and developments of the Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), United States Government Accountability Office (GAO), United States Office of Management and Budget (OMB), and other organizations issuing documents or standards related to audits of government agencies. Respond to exposure drafts and pronouncements when national standard setting bodies are contemplating changes to auditing and accounting standards. Interpret standards and ensure that audits are conducted in accordance with generally accepted government audit standards and other applicable standards.

Assist audit staff in defining the audit objectives, scope, and methodology to ensure they comply with professional standards.

Manage several agency audits concurrently. Review and approve audit plans and programs. Develop special audit techniques for unique situations. Submit audit plans to assistant director for approval. Keep assistant director informed of significant changes to the audit plan. Follow progress of work during assignment in relation to budgeted time and scheduled dates of completion. Periodically review working papers as job progresses to determine whether all phases of assignment are carried out properly and in the best sequence so as to anticipate problem areas and questions that may arise. Complete audit work by reviewing working papers and audit reports. Follow the draft through processing, answering questions that arise. Adjust work assignments and schedules to maintain adequate staffing levels and respond to fluctuating workloads. Review the current audit time budget and suggested time budget for the next audit prepared by subordinate staff. Review audit work with subordinate staff to develop suggestions for next audit.

3. Leadership and Administrative Activities

Prepare position descriptions. Maintain familiarity with qualifications of assigned staff. Evaluate employee performance and prepare performance evaluations. Counsel employees in work related activities and career development. Assess training needs of staff and arrange for or provide appropriate instruction. Review applicant's credentials, participate in the interview process, and hire or effectively recommend hiring of staff. Resolve personnel problems/complaints. Take corrective action to address deficient employee performance or conduct. Carry out discipline of employees. Address grievances.

Develop strategic plan for assigned functional administrative area (i.e. training, office technology and security, technical issues, recruiting and retention) and develop policies and procedures where needed. Lead sub-groups to carry out strategic initiatives and committee work.

Coordinate or complete special projects as assigned. Work with other state audit managers and the deputy directors to produce the division's annual audit plan. Develop summary of auditee activity for annual report of the division. Participate in program policy development, implementation and evaluation. Participate on various committees. Conduct staff meetings. Prepare reports on activities as required. Assist in the development of biennial budget; create and maintain effective working relationships with subordinate employees and peers. Achieve and maintain confidence of employees regarding leadership ability. Create and maintain good employee morale.

Research and provide up-to-date information about changes in laws, regulations or procedures affecting an agency's operations. Analyze new or existing laws and regulations and determine the effect on a state agency. Make professional judgments in technical or controversial areas of auditing and accounting. Coordinate and implement training of staff pertaining to new accounting methods, changes in industry or agency operations and legislative changes affecting audits. Remain calm in potentially sensitive or crisis work situations.

RELATIONSHIP WITH OTHERS

State audit managers have daily in-person, telephone and written contact with agency administrators and fiscal officers to discuss accounting, auditing and financial related matters. State audit managers also regularly contact legislators, legislative staff, and members of the media to explain audit issues and findings and to obtain information.

SUPERVISION RECEIVED

State audit managers work without direct supervision and receive general supervision from a deputy director through verbal and written communication.

GENERAL INFORMATION

State audit managers are assigned to the central office but continually visit audit work sites and auditee agencies. Some overnight travel may be required in state.

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.
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.
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.
Criteria for compliance audits of Federal financial assistance.
Legal principles pertaining to governmental organizations and related interpretations by the courts.
Automated accounting systems.
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.
Principles and techniques of team leadership.

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.
Identify audit projects and priorities that will best protect the taxpayers interest in their functional audit area.
Coordinate and lead audit projects.
Present audit findings verbally and in writing in clear and concise format to agency directors, legislative committees, and the public.
Determine appropriate audit approach for all types of audits.
Coach and teach others in audit techniques and standards.
Assess management and internal control environment and overall operational efficiency of auditees.
Plan and assign work according to the nature of the job to be accomplished, staff capabilities and available resources Coordinate staffing with other audit managers to carry out division priorities.
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.

Adopted 10/2005

Revised

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