

## State Auditors

Job Code	Job Title	Pay Grade
4208A1	State Auditor I	28
4209A1	State Auditor II	30
4210A1	State Auditor III	33
4212A1	State Auditor IV	36

### CONCEPT:

Auditing work examining and analyzing organization work processes, records, and procedures.

### TASKS:

- Examines internal work processes, financial and operational records and controls of businesses, financial institutions, or state or local agencies for compliance with laws, regulations and policies within well-defined audit procedures; determines financial condition through credit analysis and income and expense projections; and assesses operational practices based on review of records.
- Confers with agency or business employees, public officials, or their representatives in order to obtain or clarify audit information and records, discuss audit findings, determine planned responses to adverse conditions, or answer questions regarding procedures and standards used in the audit.
- Prepares audit work papers, systematically noting records reviewed, tentative results, questions raised, and other work-in-process to maintain a record of audit steps.
- Conducts audits by examining internal work processes, financial and operational records and controls of businesses, financial institutions, or state or local agencies for compliance with multiple laws, regulations, and policies within established audit procedures.
- Plans, assigns, and leads on-site examinations; analyzes a variety of records to determine the operational or financial condition of an organization; examines non-standard facets of activities of the organization to insure compliance and resolve difficult legal, auditing and accounting problems; and recommends remedial measures or policies to avoid deterioration in financial stability or improve operational effectiveness.
- Writes reports of audit findings and presents written recommendations to superiors on corrective action to be taken.
- Testifies as an expert witness on the agency's behalf in appeal hearings and court proceedings to defend findings.
- Evaluates credit structures and credit collection methods, real estate holdings and appraisal methods, investment portfolios, securities sales and investments to determine the quality and future viability of loans or other business assets.
- Confers with superiors in order to receive assignments, present findings and propose changes in auditing procedures.
- Prepares audit analyses and conducts legal, accounting and auditing research.

### LEVELS OF WORK

- Class Group consists of four classes.

**State Auditor I:** Work involves the examination of records and documents to evaluate compliance with applicable laws, regulations, and policies; the review and analysis of an organization's internal work processes, records, and controls to develop and recommend improvements; or providing assistance to higher level auditors in the completion of advanced audit or analysis procedures. The audits may involve individuals, corporations, financial institutions, securities issuers, broker dealers, or governmental agencies.

**Minimum Requirements:** Two years of experience in examining internal work processes, financial and operational records and controls to assess effectiveness, accuracy of records and compliance with statutes, regulations and professional/legal standards. Education in accounting/ auditing, business administration, or economics may be substituted for experience as determined relevant by the agency.

**State Auditor II:** Work involves independently conducting the more technical and complex examinations involving the internal work processes, records, and controls of an organization to evaluate compliance with applicable laws, regulations, and policies or to develop and recommend improvements or corrective actions. An employee in this class may function as a lead auditor in the on-site assignment of tasks and in the review of audit papers and reports completed by lower level auditors. Audits may be more extensive and involve individuals, corporations, financial institutions, securities issuers, broker dealers, or governmental agencies.

**Minimum Requirements:** Three years of experience in examining internal work processes, financial and operational records and controls to assess effectiveness, accuracy of records and compliance with statutes, regulations and professional/legal standards. Education in accounting/auditing, business administration, or economics may be substituted for experience as determined relevant by the agency.

**State Auditor III:** Work involves reviewing, planning and assigning the work of lower level auditors. Supervision or oversight is exercised in the audit of financial records and documents to evaluate compliance with laws, regulations, and policies or the review and analysis of an organizations internal work processes, records, and controls to develop and recommend improvements. An employee in this class may be involved in the review of audit reports completed by field auditors to assess the adequateness of the detail or documentation provided and to prepare recommendation for corrective action. Responds to inquiries from Certified Public Accountants, attorneys, or other representatives of corporations and businesses regarding audit procedures and preliminary findings; answers questions regarding procedures and regulations used in the audit. Recommends remedial measures and helps businesses develop management policies to resolve operational problems and forecast adverse business activities and trends.

**Minimum Requirements:** Five years of experience in examining internal work processes, financial and operational records and controls to assess effectiveness, accuracy of records and compliance with statutes, regulations and professional/legal standards. Education in accounting/auditing, business administration, or economics may be substituted for experience as determined relevant by the agency.

**State Auditor IV:** Work involves administrative responsibilities for developing and managing a complete audit program. An employee in this class participates in the development of policies and operational guidelines; formulates long range goals of audit programs; provides consultation to representatives of organizations affected by audit rulings; evaluates reports to approve or recommend corrective or legal action, and helps businesses develop management policies to resolve operational problems and to forecast adverse business activities and trends. Other duties may include: developing procedural manuals for a specific audit area such as unemployment tax or internal auditing; designs and conducts training for new auditors and serving as assistant commissioner in an agency responsible for performing audit examinations of financial institutions and represents the commissioner by responding to inquiries and complaints from consumers, attorneys, or officials of financial institutions.

**Minimum Requirements:** Six years of experience in examining internal work processes, financial and operational records and controls to assess effectiveness, accuracy of records and compliance with statutes, regulations and professional/legal standards. Education in accounting/auditing, business administration, or economics may be substituted for experience as determined relevant by the agency.

REF: 12/13

REV: 6/23

REV: 6/24