

WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

ASSISTANT STATE AUDITOR 1 (13510)

Abolished Effective February 10, 2006

Definition: In the State Auditors Office, performs financial and compliance audit work under the provisions of the Congressional Single Audit Act: and/or performs assigned professional work in the research and development of auditing and/or accounting systems.

Distinguishing Characteristics: This is the beginning professional level. Work assignments are intended to encourage development of professional judgment and analytical thought processes. Work is reviewed regularly throughout the audit process.

Typical Work

Assesses audit risk by evaluating systems, procedures, and controls, which support an entities financial records;

Evaluates and verifies financial records; determines if auditee is in compliance with legal requirements;

Drafts working papers and portions of audit reports for review by supervisors;

Notifies auditor in charge of any apparent inaccuracies, shortages, or discrepancies;

Participates in entrance or exit conferences;

Travels to and works at multiple audit sites, bringing a portable computer, reference materials, and supplies to each location;

Performs other work as assigned.

Knowledge and Abilities

Knowledge of: general and governmental accounting and auditing principles and procedures; word processing, database, and spreadsheet software.

Ability to: learn and interpret legal opinions, court decisions, legislation, and regulations regarding State agencies and local governments, learn to conduct complete and accurate audits, including development of professional judgement, prepare well organized working papers and draft audit reports; communicate effectively orally and in writing.

Minimum Qualifications

A Bachelor's degree, which includes 10 semester hours or 15 quarter hours in accounting.

New class: 1-10-03