

Specification for Class of

ASSISTANT STATE AUDITOR 2

**Abolished Effective February 10, 2006**

Definition: In the State Auditor's Office, plans and conducts financial and compliance audits under the provisions of the Congressional Single Audit Act; or performs assigned professional work in the research and development of auditing and/or accounting systems.

Distinguishing Characteristics: Positions at this level work under the guidance and supervision of a higher level Assistant State Auditor. Assignments are regularly reviewed while in progress and upon completion. Positions are structured in one of two ways:

1. Positions conduct portions of or complete financial and compliance audits of state agencies or local governments, and conduct those audits in accordance with laws, regulations, and applicable professional standards including Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS) and other standards.

OR

2. Positions research technical issues and summarize information for use in the development of agency audit standards or budgeting, accounting and reporting systems for local governments.

Typical Work

Assesses audit risk by evaluating systems (including EDP systems), procedures, and controls which support financial records;

Develops audit plans and related audit programs for review by supervisors;

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

Drafts working papers and audit reports, including findings, for review by supervisors;

Recommends changes which will improve financial records and/or related systems, procedures, or controls, or which will bring auditee into legal compliance; summarizes areas of needed improvement;

Participates in or conducts entrance or exit conferences;

Provides advice to and works with auditee to implement recommended changes;

Provides advice regarding use of appropriate accounting and reporting procedures;

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

Uses a personal computer to generate workpapers and other audit documents;

Performs other work as required.

### Knowledge and Abilities

Knowledge of: general and governmental accounting and auditing principles and procedures; governmental budgeting, finance, and operations; electronic data processing concepts; systems research and development other than DP systems; word processing, database, and spreadsheet software applications.

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 judgment; prepare well organized audit working papers and draft audit reports; communicate effectively orally and in writing; use keyboard efficiently.

### Minimum Qualifications

A Bachelor's degree which includes 10 semester hours or 15 quarter hours in accounting; AND one year of professional experience in auditing, accounting, finance, banking, investigation, retail management, or related fields, or two years of other work experience.

NOTE: For certain specialized positions, a Bachelor's degree in the designated specialty plus one year of professional experience in the specialty field may be authorized as qualifying. Additional professional experience in the specialty field may substitute for the degree on a year-for-year basis.

New class: 9-1-68

General revision: 7-1-69

Revised minimum qualifications: 9-7-73

Revised definition, distinguishing characteristics and minimum qualifications: 5-9-80

Revised minimum qualifications: 9-11-81

Revised definition, distinguishing characteristics, minimum qualifications, title change (formerly State Examiner 2: 9-18-95

Revised minimum qualifications: 1-9-98