

13540 WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

ASSISTANT STATE AUDITOR 3

Abolished Effective February 10, 2006

Definition: In the State Auditor's Office, as an auditor-in-charge, plans and conducts financial and compliance audits, and audits under the provisions of the Congressional Single Audit Act, and/or investigations pertaining to Whistleblower, citizen complaints, or fraud; or researches policy issues in order to provide interpretation and assistance to agency staff and external customers concerning auditing or accounting standards, and recommends changes to accounting or office auditing standards; or coordinates a program to compile and compare local government data.

Distinguishing Characteristics: Positions at this level work independently and apply specialized knowledge and judgment. They are supervised on a spot-check basis. Positions are structured in one of four ways:

1. Positions plan, direct, and conduct audits and investigations of state agencies and local governments in accordance with laws, regulations, and applicable professional standards including Generally Accepted Audit Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS). As the auditor-in-charge of an audit or investigation, positions are responsible to train, direct, and review the work of assigned professional staff which may include contracted CPA's.

OR

2. Positions provide technical guidance and interpretation to customers on office and professional audit standards and/or budgeting, accounting and reporting systems for local governments. Positions also research and draft changes to office audit standards or the budgeting, accounting, and reporting system for review by a higher level Assistant State Auditor.

OR

3. As a single position, is responsible for the gathering, analyzing, summarizing, and reporting of financial and financial related data from Washington State local governments as required by RCW 43.09.230 for use by local and state governments, the legislature, and the public.

Typical Work

As auditor-in-charge, plans and reviews the work of individuals assigned to a particular audit;

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

Develops audit plans and related audit programs;

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

Drafts working papers and audit reports, including findings;

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;

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;

Responds to requests for information from the press, public, legislature, and state/local governments;

Trains subordinate examiners;

Presents formal training to staff and customers;

Conducts Whistleblower, fraud, citizen complaint, or other investigations;

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

May work alone at audit site, away from office;

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; EDP auditing principles; systems development

and research other than DP systems; Attorney General's opinions, court decisions, legislation and regulations regarding state agencies and local governments; word processing, database, spreadsheet, and auditing software applications; audit planning techniques.

Ability to: exercise judgment in identifying and assessing the relative importance of compliance and auditing issues; direct assigned staff; conduct complete and accurate audits; develop and adapt audit plans and programs; adjust quickly to changing work environments; interpret legal opinions, court decisions, regulations, and legislation; maintain constructive client working relationships; recommend improvements to clients' accounting and management practices; develop consensus through due process and stakeholder involvement; communicate effectively, both orally and in writing.

Minimum Qualifications

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

OR

One year as an Assistant State Auditor 2.

Note: For certain specialized positions, a Bachelor's degree in the designated specialty plus two years 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. An advanced degree or professional training program in the designated specialty may substitute for one year of the required professional experience.

New class: 9-1-68

General revision: 7-1-69

Revised minimum qualifications: 9-7-73

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

Revised minimum qualifications: 9-11-81

Revised definition, distinguishing characteristics, and minimum qualifications, title change (formerly State Examiner 3): 9-18-95

Revised minimum qualifications: 7-12-96

Revised minimum qualifications: 1-9-98

Revised definition, and distinguishing characteristics: 1-11-02