

Specification for Class of

FIELD AUDITOR 2 - DRS

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: In the Department of Retirement Systems, performs field audits of employer payroll, personnel and fiscal records to assure compliance with State retirement laws and regulations.

Distinguishing Characteristics: Field auditors perform audits of employers of any size and/or complexity.

Typical Work

Applies knowledge of RCW's, policies, and procedures to conduct thorough audits of reporting systems for employees of employers belonging to all State retirement systems administered by the department;

Examines payroll and personnel records, and confers with government representatives to ascertain the proper eligibility status of employees not enrolled in retirement system to determine whether employees who are enrolled meet active member criteria;

Analyzes payroll and personnel records to verify the retirement service credit reported is accurate and proper;

Audits employees salaries, including cashed-out sick and annual leave and retroactive pay adjustments, for the correct average final compensation used for all retirees within the last three years and to determine the amount of actuarial adjustments in retirement benefits which may be due;

Completes audit work papers showing all corrected figures and calculations for adjustment of retirement benefits;

Prepares correspondence and writes formal audit reports pertaining to the findings; analyzes documentation for accuracy and completeness;

Notifies the employer of areas of noncompliance, errors, and exceptions, giving advice and directions for correcting and maintaining a correct accounts receivable balance and compliance systems;

Provides consultations to employers on an ongoing basis to assist with compliance and to resolve disputed issues;

May act as team leader on audits;

Performs other work as required.

Knowledge and Abilities

Knowledge of: theory and practices of auditing and accounting; modern business and government methods, procedures and equipment; familiarization with agency rules, policy and procedures.

Ability to: apply specialized audit techniques; understand, apply and interpret retirement WAC's and RCW's; prepare comprehensive audit reports; organize and utilize time effectively; communicate effectively, both orally and in writing.

Minimum Qualifications

A Bachelor's degree in accounting, business administration or closely allied field, which includes 12 semester or 18 quarter hours of accounting.

AND

One year of accounting or auditing experience.

Additional accounting or auditing experience can be substituted, year for year, for education but not for the 12 semester or 18 quarter hours of college-level accounting.

New class

Effective March 13, 1987