

Specifications for the Class of

AUDIT SPECIALIST 5, TRANSPORTATION

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: As the principal assistant to the Audit Director, assists with planning, organizing, and directing the statewide program of internal financial and compliance audits and special investigations including audits of fraud, waste and abuse, and a nationwide program of external financial and compliance audits.

Directs audit teams conducting operational, performance, financial, and compliance audits of WSDOT, local governments, private and non-profit organizations, and/or whistle blower investigations, fraud investigations, citizen complaints, special contracted services, and other audits requested by management, in accordance with applicable professional standards. Negotiates with and oversees contracted CPAs. Develops and monitors the information systems budget for the Audit Office.

Directs and participates on a team consisting of Audit Specialists who perform information system audits. Directs or conducts special assignments such as policy and/or program development and training development, having office of agency-wide impact.

Distinguishing Characteristics: Directs teams of 5 to 15 Audit Specialists (including Audit Specialist 4) and directs audits in accordance with federal and state laws, regulations and applicable professional standards including Generally Accepted Audit Standards (GAAS), General Accepted Government Audit Standards (GAGAS), Systems Audibility and Control (SAC), and other applicable standards.

Typical Work

In the absence of the Audit Director, directs Audit Office activities and staff; attends executive level meetings; consults with management about sensitive reviews or investigations and advises them on corrective actions that will improve administrative operations;

As a team leader, plans, organizes, and directs work activities of 5 to 15 subordinate auditors, conducts planning conferences, and develops agency audit plan using risk analysis methodology;

Directs development and/or revisions of work plans and procedures; approves work plans developed by subordinates;

Analyzes requests from all levels of management for special or emergency work assignments, and based on analysis, redirects work schedule accordingly; consults with executive management who request that work effort be given to a specific program area or activity under review, and

determines through preliminary scoping and analytical review whether such requests can be granted;

Consults with executive management on program and operational functions, financial, compliance and operational auditing, and investigation activities;

Directs, or supervises, audits or investigations where criminal misconduct appears evident, or is reported by others;

Conducts unusually difficult or sensitive entrance and exit conferences or interviews with department executives; recommends changes which will improve financial records, systems procedures and controls, or which will bring auditee into legal compliance; instruct management in ways to implement corrective actions;

Establishes training development plan for audit specialists to ensure that the appropriate required continuing education training is achieved;

Instructs audit specialists in legal research, updated accounting principles and auditing standards, contract law, and information systems auditing, information hardware and software applications and operating software;

Consults with staff members in the review of draft reports, work papers and conducting internal Quality Control Reviews and Peer Reviews of other states' transportation audit functions;

Advises executive management on legal, financial and compliance issues; participates as a member of management committees which develop or revise policy and procedures for the agency;

Develops and/or delivers segments of a training program to agency staff and/or clients. Attends classes and seminars to improve technical knowledge and proficiency, as well as to meet required professional audit standards training;

Performs other work as required.

Knowledge and Abilities

Knowledge of: principles, standards and procedures of general and governmental accounting and professional auditing; principles and methods of effective internal control; risk analysis methodology; theory and practice of municipal, governmental, utility and commercial accounting; federal policies and procedures affecting audits; work order accounting procedures as prescribed by applicable federal and/or state regulatory bodies; effective supervisory practices; computer system analysis; and data processing principles and methods.

Ability to: serve as a team leader; analyze and interpret accounting and financial data from a variety of accounting systems and exercise sound professional judgment in their evaluation ,

communicate effectively orally and in writing, provide effective supervision; consult and advise management about program and operational functions and sensitive reviews or investigations; instruct management in ways to implement corrective actions; instruct audit specialists in legal research, updated accounting principles and auditing standards, contract law, and information systems auditing, information hardware and software applications and operating software;

Minimum Qualifications

One year as an Audit Specialist 4 - Transportation.

OR

Two years as an Audit Specialist 3 - Transportation.

OR

A Bachelor's degree in business administration, public administration, accounting, economics, computer science, or an allied field including at least 20 semester (30 quarter) credits in college-level accounting courses and five years of experience in professional auditing or accounting including two years of experience supervising professional auditors.

A Master's degree in business administration, public administration, accounting, economics, computer science, or an allied field, or certification as a Public Accountant, Internal Auditor, Information Systems Auditor, Data Processor, Fraud Examiner or Management Accountant will substitute for one year of required experience, except for the two years of supervising professional auditors.

New class: 11/14/94