

13560 WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

ASSISTANT STATE AUDITOR 4

Abolished Effective February 10, 2006

Definition: In the State Auditor's Office, supervises a professional staff of Assistant State Auditors, and plans and conducts audits and investigations of, and special contracted services for state agencies or local governments; or develops and implements policies and procedures for the State Auditor's Office and/or budgeting, accounting, and reporting standards for local governments.

Distinguishing Characteristics: Positions at this level are structured in one of two ways:

1. Positions supervise a professional staff of Assistant State Auditors responsible for conducting complete financial and compliance audits, and/or investigations pertaining to Whistleblower, citizen complaints, or fraud in accordance with laws, regulations, and applicable professional standards including Generally Accepted Audit Standards (GAAS) and Generally Accepted Government Auditing Standards (GAGAS).

OR

2. Positions provide technical services and develop and implement statewide auditing policies and procedures for the State Auditor's Office and/or establish the budgeting, accounting, and reporting system for local governments. Positions develop and conduct training and provide consulting services to agency staff and external customers.

Typical Work

Supervises a professional staff of auditors, including skills development planning, delegation of assignments, coaching, training, counseling, evaluation, and taking appropriate corrective and disciplinary action;

Plans, organizes, assigns duties, and directs work activities of lower level auditors; develops audit plans and approves audit plans developed by subordinate auditors;

Receives requests for special or emergency audits and advises manager of plans to alter audit schedule accordingly;

Monitors budgets for all audits within area of responsibility;

Develops and writes audit reports; reviews draft audit reports and working papers submitted by subordinate auditors; verifies working papers to support conclusions and judgment of subordinate auditors;

Conducts difficult or sensitive entrance/exit conferences or interviews with personnel of agencies audited; recommends changes which will improve financial records, systems, procedures, and controls, or which will bring auditee into legal compliance; assists auditee in implementing changes;

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;

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

Presents formal training to staff and customers;

Analyzes and interprets accounting and auditing standards, as well as federal, state, and local requirements;

Serves on agency, interagency, intergovernmental, and professional committees;

Performs other work as required.

Knowledge and Abilities

Knowledge of: techniques of management and supervision; general and governmental accounting and auditing practices and procedures; application of EDP audit techniques; information resources, including Attorney General's opinions, local ordinances and regulations of state, federal and local agencies; techniques of gathering and documenting evidence; word processing, database, spreadsheet, and auditing software applications.

Ability to: supervise, direct and evaluate staff, which includes development planning, and prescribing and initiating corrective action; exercise judgment in identifying and assessing the relative importance of compliance and auditing issues; develop and adapt audit plans and programs to meet changing needs; conduct complete and accurate audits; interpret legal opinions, court decisions, regulations, and legislation; maintain constructive client relationships;

recommend improvements to clients' accounting and management practices; develop consensus through due process and stakeholder involvement; allocate agency resources; communicate effectively, both orally and in writing.

Desirable Qualifications

A Bachelor's degree in accounting, or, a Bachelor's degree in business administration, public administration, economics, computer science, or closely allied field which includes 20 semester hours or 30 quarter hours in accounting; AND two years of professional experience in auditing governmental entities.

OR

Experience at either the Assistant State Auditor 2 and/or Assistant State Auditor 3 levels that when combined totals at least two years.

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. A Master's degree in the designated specialty may substitute for one year of the required professional experience.

New class: September 1, 1968

General revision: 7-1-69

Revised definition and minimum qualifications: 10-12-73

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

Revised definition, distinguishing characteristics and minimum qualifications: 1-15-88

Revised definition, distinguishing characteristics, minimum qualifications, and title change (formerly State Examiner 4): 9-18-95

Revised minimum qualifications: 7-12-96

Revised distinguishing characteristics, and minimum qualifications: 1-11-02