

Specification for Class of

ORGANIZATION AND FISCAL AUDITOR 3

Abolished Effective February 10, 2006

Definition: In the Department of Social and Health Services, Office of Nursing Home Audits, and the Office of Operations Review, plans and conducts both fiscal and program audits of nursing homes and Medicaid programs in hospitals and serves as a team leader in a designated geographical and functional area of responsibility; or, in the Office of the Attorney General, Criminal Division, Medicaid Fraud Control Unit, plans and conducts audits related to the detection, prevention and prosecution of economic and financial crimes involving Medicaid funded programs.

Distinguishing Characteristics: Auditors at this level have leadwork responsibility. Employees in these positions plan the assigned audits and prepare reports of audit findings and recommendations. Audit activities in these positions are primarily fiscal related but involve some phases of program auditing. May occasionally participate as an audit team member on audits in which they are not the designated lead auditor.

Typical Work

Directs and coordinates the activities of an audit team in the review and analysis of department, provides contracts and/or reimbursement systems for compliance with Federal, State and agency program policies, rules and laws; develops audit plans, prepares audit guidelines, and prepares correspondence specific to the auditee;

Coordinates with program managers, vendors, consultants and related staff to ensure plans and procedures are comprehensive and accurate;

Visits audit review sites and provides lead assistance to audit team members; advises team members in difficult areas; provides training for unit or team members in areas of assigned responsibility;

Coordinates and conducts pre-audit conferences with team members; evaluates and validates team members' findings; assists team members in writing drafts of their audit reports;

Holds entrance and exit conferences with auditees and other principals involved; compiles and writes audit reports formalizing all team members' individual reports; prepares responses or explanations to audit/review findings contested by providers or review subject;

Evaluates allegations of fraud in Medicaid programs and activities; develops cases of Medicaid fraud for prosecution; participates in the preparation of subpoenas; serves subpoenas; participates in interviews of witnesses on both a formal and an informal basis; provides technical advice to investigators, attorneys, and other medical fraud staff with respect to auditing, accounting and computer applications;

Performs special projects in the area of management analysis and its organizational problems; provides assistance to management in reviewing and analyzing reimbursement methodologies, program operations and internal control;

Develops written, oral and visual presentations designed to inform management and program personnel on the current developments within a program as illustrated by audit findings;

Assists program management in development of new or more effective program policies and procedures; provides technical program assistance to local and regional offices as well as community and contract representatives; establishes and maintains consultative relationships with all ongoing DSHS programs;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: State and Federal programs related to social and medical welfare programs; organization structures; auditing financial records as required by statute; accounting practices and principles.

Ability to: develop, evaluate and audit social and/or medical service programs; work effectively with others; speak and write clearly and effectively; provide written audit and organizational reports.

Minimum Qualifications

A Bachelor's degree involving major study in accounting, public or business administration, or an allied field and 12 semester or 18 quarter credit hours of college level accounting and three years of fiscal audit experience in government or private industry.

OR

One year of experience as an Organizational and Fiscal Auditor 2.

Additional fiscal audit experience will substitute, year for year, for education, but not for the 12 semester or 18 quarter credit hours of college-level accounting.

A Master's or other post-baccalaureate degree in one of the above mentioned fields of education or a CPA or other professional certification may substitute for two years of the experience.

NOTE: Audit experience is defined as organizationally independent work done by accountants and auditors in examining financial records, and/or work done in reviewing the following: compliance with applicable laws and regulations; economy and efficiency of operations; and effectiveness in achieving program results.

New class: 7-12-85

Revised minimum qualifications: 12-12-86

Revised definition, distinguishing characteristics and minimum qualifications:

10-14-88

Revised definition: 7-12-91