

Specification for Class of

ORGANIZATION AND FISCAL AUDITOR 4
Abolished Initially Effective January 13, 2006
Abolished Final Effective February 10, 2006

Definition: In the Department of Social and Health Services, Office of Operations Review and the Office of Nursing Home Audits, directs and supervises a professional staff in the conduct of fiscal and performance audits of department operations and programs and/or contracted service providers; or, as a Certified Public Accountant, reviews and submits for settlement all nursing home audits as required by statute; in the Office of the Attorney General, Criminal Division, Medicaid Fraud Control Unit, directs and supervises professional staff in the development and implementation of audit work to include the evaluation of criminal allegations as they relate to the Medicaid Cost Reimbursement System, the development and prosecution of cases involving Medicaid fraud, and audit review of programs to detect and prevent fraud and abuse.

Typical Work

Plans and directs audits of department operations and programs and contracted service providers for which responsibility is assigned;

Advises agency program management on the audit process and how this process can be utilized to enhance program delivery;

Conducts employment interviews; participates in employee selection; completes employee evaluations; provides training for new employees; recommends changes in personnel classification system;

Develops and revises audit procedures within area of responsibility; verifies that appropriate records and audit working papers are on hand to facilitate good planning of subsequent audits;

Coordinates activities of staff members and assigns audit tasks to provide best use of specific technical skills;

Develops and presents proposals which define and limit the scope of audits, and specifies methodology and resources needed to

complete the audits; coordinates and directs department resources to complete assigned audits;

Supervises development of audit plans and approves plans prepared by subordinates; conducts, when required, unusually difficult or sensitive pre-audits and closing interviews with administrative personnel of the unit examined;

Develops and alters audit schedules for completion of audits on all assignments according to department management expectations and time limits; receives requests for special or emergency audits and advises supervisor of plans to alter unit schedule accordingly;

Supervises staff of fiscal and/or program auditors who are regularly assigned to teams; conducts unusually difficult or sensitive pre-audit and closing interviews with administrative personnel of agencies audited;

Reviews draft audit reports and working papers submitted by subordinate examiners-in-charge; verifies sufficiency of sampling to support conclusions and use of good judgment in evaluation and reporting of errors and discrepancies;

Answers telephone and written inquiries regarding audit procedures and schedules within the area of assignment;

Reviews design, revision and implementation of audit programs and systems for nursing home, trust fund, special request or sensitive audits; ensures audit procedures and operating instructions meet generally accepted auditing standards and other auditing standards and rules and regulations; reviews audits of field auditors in accordance with RCW 74.09.560; exercises final judgment of documentation presented for use in criminal or civil court proceedings; provides written or oral interpretations of rules, policies and procedures to unit supervisors and private sector;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: theory and practice of governmental auditing; principles and functions of organization, administration and supervision; forms design; quality control; statistics; social service programs; contract development and administration; system

and procedure analysis; human resource development and training techniques.

Ability to: conceive, plan, conduct and coordinate administrative reviews; analyze and interpret complex data; write reports clearly and effectively; evaluate operational effectiveness of social service programs; effectively supervise others; analyze sensitive issues in an objective and realistic manner and furnish advice and consultation on audits dealing with these issues; develop methods and techniques for solving complex audit problems.

Minimum Qualifications

For Positions in the Department of Social and Health Services

A CPA and four years of supervisory experience in government or private industry and one year of technical experience in management, accounting, administrative analysis, program or performance auditing, or organization and methods examining in government or private industry auditing.

OR

A Bachelor's degree involving major study in public administration, business administration, accounting, one of the social or medical sciences, or an allied field and four years of administrative or supervisory experience in government or private industry, and three years of technical experience in management, accounting, administrative analysis, program or performance auditing, or organization and methods examining, one year of which must be in government or private industry auditing;

OR

Three years of experience as an Organization and Fiscal Auditor 3 or Organization and Performance Auditor.

A Master's or other post-baccalaureate degree may substitute for two years of the administrative experience.

For Positions in the Office of the Attorney General

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

OR

Three years of experience as an Organization and Fiscal Auditor 3 performing fiscal audits.

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

Effective July 12, 1985

Revised February 14, 1986

Revises definition and minimum qualifications

Revised October 14, 1988

Revises definition, minimum qualifications, and title change (formerly

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