

WASHINGTON STATE DEPARTMENT OF PERSONNEL

14661

Specifications for the Class of

AUDIT SPECIALIST 2, TRANSPORTATION

**Abolished Initially Effective January 13, 2006**

**Abolished Final Effective February 10, 2006**

Definition: As a working level professional auditor, independently plans and conducts operational, performance, financial, and compliance audits in fiscal and program areas of WSDOT. Performs financial and compliance audits of local governments, private and/or private non-profit organization. Performs research, training, consultation, and analytical reviews in support of the Department of Transportation audit effort.

Distinguishing Characteristics: Positions at this level regularly plan and conduct assigned routine audits and may assist higher level auditors conducting more complex audits. Work performed is in accordance with applicable professional standards.

Typical Work

In the Internal/WSF Audit Branch

Evaluates, analyzes, and verifies financial records, procedures, and controls supporting financial and administrative records and activities; determines if an organization is in compliance with federal, state and agency requirements;

Examines and analyzes WSDOT information technology facilities and automated systems to evaluate security, controls, and reliability; summarizes areas of needed improvement; submits written findings to the supervising Audit Specialist for review;

Performs preliminary surveys to define and develop specific objectives; implements approved programs to evaluate adequacy of internal control structures, compliance with federal, state, and department regulations, and reliability of financial and/or management data. Prepares work papers and draft reports for review by the supervising Audit Specialist;

Participates in, or conducts, entrance and exit conferences; recommends changes to agency management which will improve financial records and/or related systems, procedures, or controls, or which will bring the agency into legal compliance;

Provides consultation to management on program and operational functions, financial, compliance and operational auditing;

Consults with auditee; works with auditee to implement recommended changes;

Develops and/or delivers segments of training program to agency staff and/or clients; attends classes and seminars to improve technical knowledge and proficiency and meet required professional audit standards training;

Performs other work as required.

In the External Audit Branch

Performs preaward evaluations of consultant proposals, interim and close out audits of agreements between the agency and consultants, political subdivisions, utilities, private and/or private non-profit organizations. These audits include but are not limited to analysis of complex business operations, organizational structure, cost accounting systems, internal financial and administrative controls, to determine conformance with federal, state laws and regulations and agency policies, rules and regulations; performs pre audit review work of an organization prior to the on site audit field work;

Through analysis, projects future operational costs for private sector entities;

Writes formal and informal draft reports and prepares and organizes work papers for review by supervisors;

Provides consultation to internal and external management on program and operational functions, financial, compliance and operational auditing;

Participates in, or conducts, entrance and exit conferences; explains findings and recommendations to professional consultants, contractors, and management in private organizations, federal, state, and local levels of government;

Develops and/or delivers segments of training program to agency staff and/or clients; attends classes and seminars to improve technical knowledge and proficiency and 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 effective methods of internal control, theory and practice of municipal, governmental, utility and commercial accounting; State tax laws; Federal policies and procedures affecting audits; work order accounting procedures as prescribed by applicable Federal and/or State regulatory bodies; construction, engineering, and real estate documents and records; WSDOT program and operational functions.

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Ability to: analyze and interpret accounting and financial data from a variety of accounting systems, engineering notes, drawings, cross-section notes, and real estate documents; communicate effectively orally and in writing. effectively develop and/or deliver segments of training program; evaluate consultant proposals; analyze complex business operations and organizational structure; and use word processing and spreadsheet software applications.

Minimum Qualifications

One year as an Audit Specialist 1 - Transportation in the Department of 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 one year of experience in professional auditing.

OR

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, or Fraud Examiner.

New class: 11/19/94