

Specifications for the Class of

AUDIT SPECIALIST 3, TRANSPORTATION

**Abolished Initially Effective January 13, 2006**

**Abolished Final Effective February 10, 2006**

Definition: As a senior-level auditor-in-charge, plans, conducts, and leads performance, operational, financial, or compliance audits of the WSDOT. Performs financial or compliance audits of local governments or private and/or private non-profit organizations. Conducts fraud, citizen complaint, special contracted services investigations, information systems (IS) audits, or other audits requested by management. Researches policy issues, develops and delivers segments of a training program to agency staff and/or clients, and provides information on auditing or accounting standards, procedures, and policies to agency staff and/or local governments, private and/or private non-profit organizations. May monitor and review private CPA firm's work.

Distinguishing Characteristics: As an auditor-in-charge, leads and trains auditors that have been assigned to the audit and reviews the work submitted. Plans and conducts audits in accordance with laws, regulations and applicable professional standards including Generally Accepted Audit Standards (GAAS), Generally Accepted Government Audit Standards (GAGAS), Systems Audibility and Control (SAC) and other standards.

Typical Work

In the Internal Audit Branch:

Analyzes, evaluates, and verifies financial records, information systems, procedures, and controls supporting the area being audited; 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 improvements; submits written findings to the supervising Audit Specialist for review;

Conducts fraud, citizen complaint, and special contracted services investigations or other work requested by management;

Performs preliminary surveys to define and develop specific objectives; prepares work plans and related programs; 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 and organizes work papers and draft reports and/or reviews same prepared by other Audit Specialists;

Conducts entrance and exit conferences with agency management; recommends changes which will improve financial records and/or related information systems, administrative procedures, or controls, or which will bring the agency into legal compliance;

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

Confers with auditee and works with auditee to implement recommended changes;

As a lead audit specialist, provides guidance to other audit specialists to ensure that work objectives are met by explaining approved methodologies for assigned areas, reviewing work papers, editing draft reports and report components;

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;

May participate as a member of an internal Quality Control Review Team or a Peer Review Team which evaluates another state's transportation audit functions.

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 business operations, organizational structure, cost accounting systems, internal financial and administrative controls, to determine conformance with federal, state and agency laws, 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 and/or reviews same prepared by other audit specialists;

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

Conducts entrance and exit conferences; explains audit findings and recommendations to professional consultants, contractors, and management in private organizations, Federal, State, and local levels of government;

As a lead audit specialist, provides guidance to other audit specialists to ensure that work objectives are met by explaining approved methodologies for assigned areas, reviewing work papers, editing draft reports and report components;

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;

May participate as a member of an internal Quality Control Review Team or a Peer Review Team which evaluates another state's transportation audit functions; may participate as a member of management committees which develop or revise policy and procedures for the agency;

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; 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 records and documents; basic supervisory skills; WSDOT programs and operation; principles of effective investigation; computer system analysis; data processing principles and methods.

Ability to: analyze, interpret and evaluate 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; provide effective direction to team members; analyze complex business operations and organizational structure; and use word processing and spreadsheet software applications.

#### Minimum Qualifications

One year as an Audit Specialist 2 - 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-

AUDIT SPECIALIST 3 - TRANSPORTATION

14662

level accounting courses and two years of experience in professional auditing, accounting, and/or information systems, including one year of professional auditing experience.

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 will substitute for one year of required experience, except for the one year of professional auditing experience.

New class: 11/14/94