

Specifications for the Class of

AUDIT SPECIALIST 4, TRANSPORTATION

**Abolished Initially Effective January 13, 2006**

**Abolished Final Effective February 10, 2006**

Definition: Plans and conducts audits and supervises other Audit Specialists in the conduct of operational, performance financial, or compliance audits within the department, or plans, conducts and supervises other Audit Specialists in the conduct of financial or compliance audits of local governments, private and/or private non-profit organizations; or manages the Internal Affairs Branch, conducting whistle blower citizen complaint, fraud investigations, or other audits requested by management; or plans, conducts, and supervises other Audit Specialists in the conduct of information systems (IS) audits in accordance with applicable professional standards. Develops and revises budgeting, accounting and reporting standards for private organizations. Develops and delivers training and provides consulting services for WSDOT managers, local governments, or other organizations. May direct work conducted by private investigative or CPA firms.

Distinguishing Characteristics: Directs audits in accordance with federal and state laws, regulations and applicable professional standards including Generally Accepted Audit Standards (GAAS), General Accepted Government Audit Standards (GAGAS), Systems Audibility and Control (SAC), and other applicable standards.

Typical Work

Researches, develops and/or revises work procedures, plans and programs in order to keep current with continually changing federal and state criteria;

Consults with supervisors about requests for special or emergency work assignments, and recommends revision to work schedules accordingly;

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

Reviews draft reports and work papers submitted by other audit specialists to verify that federal criteria and agency standards are met, and that conclusions, findings and comments are supported;

Provides sensitive audit analysis information to agency management including consultant liaison and contractor pre qualification engineer;

Leads or participates on an internal quality control review team; leads or participates on a Peer Review team which evaluates another state's audit functions; participates as a member of management committees which develop or revise policy and procedures for the agency;

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;

Performs other work as required.

#### In the Special Projects Branch

Plans and conducts audits and reviews and supervises work activities of subordinate audit specialists; develops work plans/programs and approves work plans/programs developed by subordinates;

Evaluates actions determined by the agency to correct deficiencies in prior audit reports and management reviews to determine that corrective action has been implemented and is adequate; develops and prepares reports to management explaining any remaining deficiencies and recommending actions that will bring the agency into compliance; consults with appropriate management to discuss deficiencies, corrective actions, and recommends the most reasonable course of action; prepares quarterly report giving the status of audit finding follow-up actions for executive management; performs liaison coordination of external audit groups that are reviewing the agency;

Conducts entrance and exit conferences or interviews with internal and external management; recommends changes which will improve financial records, systems procedures and controls, or which will bring an organization into legal compliance; assists management in implementing changes;

#### In the External Audit Branch

Plans and conducts audits and supervises work activities of subordinate audit specialists; develops audit plans/programs and approves audit plans/programs developed by subordinates;

Provides direction for preaward evaluations of proposals for agreements to determine the appropriateness of cost rates and to analyze accounting systems; business entities including sole proprietorships, partnerships, corporations, and government agencies and contracts in accordance with generally accepted governmental auditing standards;

Conducts difficult and sensitive entrance and exit conferences or interviews with internal and external management; recommends changes which will improve financial records, systems

procedures and controls, or which will bring an organization into legal compliance; assists management in implementing changes;

In the WSF Internal Audit Branch

Plans and conducts a professional program of operational, performance, financial, compliance and information systems audits and reviews of the Washington State Ferries; supervises work activities of subordinate audit specialists performing these audits and reviews; develops work plans/programs and approves work plans/programs developed by subordinates;

Conducts entrance and exit conferences or interviews with internal and external management; recommends changes which will improve financial records, systems procedures and controls, or which will bring an organization into legal compliance; assists management in implementing changes;

In the Internal Affairs Branch

Independently conducts specific investigations and reviews of special interest to executive management; conducts audits or investigations involving WSDOT employees where criminal and/or civil misconduct or abuse appears evident, or has been reported by others to determine compliance with state and federal investigative guidelines and requirements; interviews personnel at the executive, management, and working levels to identify the direction, general and specific detail of an allegation or activity; coordinates and monitors the services of hired investigative agencies; coordinates investigative activities with the office of the Attorney General as necessary and may testify at investigative proceedings;

Conducts conferences or interviews with internal and external management; recommends changes which will improve systems procedures and controls, or which will bring an organization into legal compliance; and assists management in implementing corrective action;

Knowledge and Abilities

Knowledge of: governmental accounting and auditing practices and procedures, techniques of management and supervision, application of EDP audit techniques to audits of the agency and contracting parties, information resources including federal and state criteria and Attorney General's opinions, and techniques of gathering and documenting evidence; computer system analysis; data processing principles and methods.

Ability to: supervise, direct and evaluate an audit section of subordinate auditors, develop and revise audit plans to meet changing needs, prescribe and initiate corrective action, specify needed changes in agency management and accounting practices, consult with management on program and operational functions; and communicate effectively both verbally and in writing.

Minimum Qualifications

One year as an Audit Specialist 3 - 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 four years of experience in professional auditing, accounting, and/or information systems, including two years of professional auditing experience and one year of supervisory 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 the required experience, except for the two years of professional auditing experience or the one year of supervisory experience.

New class: 11/14/94