

HIGHER EDUCATION PERSONNEL BOARD

Specification for Class

Class Code: 3030

AUDITOR I

**Abolished Effective February 10, 2006**

CLASS SERIES CONCEPT

Perform professional auditing of institution financial records.

BASIC FUNCTION

Review and analyze institutional fiscal records; draft audit reports.

DISTINGUISHING CHARACTERISTICS

First-level class of series. Under general supervision, perform field audit work and prepare draft audit reports for institutional fiscal activities.

TYPICAL WORK

Review and appraise procedural controls over revenues, expenditures, assets/liabilities and business principles;

Interview staff of audited department;

Review practices of individual employees and records of sub-units for conformance to established policy;

Review accounting records, audit files, policy statements, regulatory directives, state and federal requirements and other operating guidelines; analyze records and reports in accordance with auditing procedures and standards; use check lists and tests as necessary to compare performance with requirements;

Draft a report of the audit procedures, comments, conclusions and recommendations; document audit results with working papers supporting audit work accomplished;

May lead clerical support staff or Accounting Assistants;

Perform related duties as required.

MINIMUM QUALIFICATIONS

Two years of full-time experience as an Accountant I;

OR

any combination totaling six years of full-time professional accounting experience and college-level education, which includes at least 18 quarter hours (or 12 semester hours) of college-level accounting courses.

Equivalent education/experience will substitute for all minimum qualifications except when there are legal requirements, such as a license/certification/registration.

New Class: 5/1/82  
Revise MQ: 7-2-90