

**DESCRIPTION:** Under general supervision, performs a full range of auditing duties pertaining to financial and statistical records and processes. Incumbents are free to develop their own work sequences within established procedures, methods, and policies; performs related work as assigned.

**DISTINGUISHING CHARACTERISTICS:** (A position is assigned to this class based on the scope and level of work performed as outlined below.)

This is the first full performance classification level of the Auditor class series. Positions at this level are considered fully performing, independent Auditors. Incumbents conduct a wide range of auditing of financial and/or statistical records and processes of financial activity, human/social services, business and individual tax records, and other areas of state regulated activities as assigned.

This is an individual contributor class, meaning the incumbent is responsible for his/her own work including output, quality, and timeliness. Incumbents may explain work processes and train others, such as new employees in the same or similar job title. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. May perform duties of lower level compliance reviewers or other audit support staff as needed, but the paramount and preponderant work performed is at this level.

**EXAMPLES OF WORK:** (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Conducts routine to complex field review and audits of statistical and financial records.

Reconciles general ledger accounts.

Analyzes supporting documentation for audit results and verifies accuracy of information.

Formulates adjustments to bring data into compliance with regulations.

Conducts detailed audit review of other auditor's work papers for accuracy and completeness.

Compiles and reports audit findings.

Answers client's questions regarding audit procedures and findings.

Plan, prepares, and acquires all audit data/documentation.

Determines compliance of records and processes with statutes, regulations, and standards.

**KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED:** (These are needed to perform the work assigned.)

Knowledge of: financial and statistical audit principles, standards, procedures, theories, and accounting principles, standards, and methods; general mathematical calculations such as multiplication and division computations, fractions, discounts, interest rates, ratios, and proportions; a variety of advisory data and information such as financial records, computer software operating manuals, rules, regulations, statutes, guidelines and correspondence.

Ability to: communicate in person, by telephone, computer, email, and correspondence with other auditors and client representatives; interpret and apply financial/accounting principles and instructions to analytical situations; exercise limited independent judgment and decisiveness in variety of settings; use computers and other office equipment; work with computer spreadsheet and data management applications; navigate computer, on-line, and web-based accounting systems; perform mid-level data analysis including to audit, deduce, assess, conclude and appraise; use discretion in selecting and applying established criteria to define consequences and develop alternatives; provide guidance and interpretation to others, including the public and co-workers, regarding rule application, policies, procedures and standards to specific situations; apply principles of rational systems, interpret instructions, and exercise independent judgment to adapt or modify methods and standards to meet variations in assigned objectives; use creativity and decisiveness in situations involving the evaluation of information against measurable and verifiable criteria.

**MINIMUM QUALIFICATIONS:** (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Bachelor's degree in business administration or accounting (see also Legal Requirements).

**LEGAL REQUIREMENTS:** (These qualifications are mandated by federal/state laws, statutes, and/or regulations.)

Positions in this classification are subject to Title 42, Nebraska Administrative Code, Chapter 1 – Minimum Standards for Government Employees Identified as Auditors. The basic requirement is a Bachelor's degree in business administration or the equivalent, with at least 24 semester hours of accounting or auditing. Any combination of education with a concentration in accounting and auditing experience acceptable to the Auditor of Public Accounts, may be substituted for the educational requirements in Section 002.01.

**SPECIAL NOTES:**

Some positions in this class may require an employee to possess a valid driver's license or the ability to provide independent authorized transportation.

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).