

DESCRIPTION: Under limited supervision, performs more complex audits of financial and statistical records. Incumbents are free to develop their own work sequences within established procedures, methods and policies. Supervision is in the form of general, periodic supervisor reviews; 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 second full performance and work leader classification level of the Auditor class series. Positions at this level may be assigned on a regular basis partial responsibility for coordinating and guiding the work of positions performing the same kind of work. The work leader supplements or assists an employee who has been assigned regular full supervisory authority, responsibility and accountability. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and workflow, checking the product, scheduling work, and establishing work standards. The work leader has input into supervisory decisions made at a higher level, and may have authority to sign leave requests and approve work hours. This level of work may be designated as team or project leader/coordinator work on a regular and recurring basis. In addition to these lead worker responsibilities, the incumbent may perform duties of lower level auditors or compliance reviewers 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.)

Schedules, distributes/balances and guides the work assignments of co-worker, according to established work flow/assignment requirements, to assist supervisory staff with timely completion of the workload.

Monitors work performance and reports of co-workers to determine overall conformance to established timetables and quality standards, and to document and communicate employee production levels and training needs.

Trains co-workers, as directed, in specific job tasks, practices, and procedures for auditing financial and/or statistical records to maintain and improve the performance levels of these employees.

Reviews statistical and/or financial operations to ensure that data produced is in compliance with federal and state statutes and regulations.

Plans and conducts investigative audits.

Applies statistical analysis techniques and formulae to data.

Conducts pre-audit research.

Educates clients regarding applicable statutes and regulations.

Compiles data and information from audits.

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Writes various documents including correspondence, work papers, and audit reports.

Develops audit information and testifies at hearings.

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 operations such as multiplication and division computations, fractions, discounts, interest rates, ratios, and proportions; a variety of reference, descriptive and advisory data and information such as financial and bank statements, expenditure/revenue reports, investigation reports, inventory records, tax statements, audit work papers, computer software operating manuals, regulations, statutes, audit manuals, procedures, guidelines and correspondence.

Ability to: communicate in person, and by telephone, computer, email, and correspondence with other auditors, client representatives, and attorneys; apply principles of influence systems such as supervision, managing, leading, teaching, directing, planning, coordinating and controlling; use computers and other office equipment; handle occasional confrontational individuals within business situations; perform mid to upper level data analysis including to audit, deduce, assess, conclude and appraise; exercise independent judgment and decisiveness in situations involving subjective criteria as opposed to measurable and verifiable criteria, and apply facts and principles to develop approaches and techniques to problem resolution; persuade, convince, influence, train, and mentor to achieve a desired outcome.

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 and experience in conducting financial audits (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, in order to perform work-related travel.

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).