

**DESCRIPTION:** Under limited supervision, directs and supervises daily activities of auditors and other staff and related audit functions for state regulated and/or chartered operations; 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 third full performance and supervisor classification level of the Auditor class series. Positions at this level are delegated on a regular daily basis the accountability and signature authority for actions and decisions that directly impact the pay status and tenure of three or more full-time equivalent positions. The supervisory duties must include: (1) providing documentation to support corrective and disciplinary actions, (2) signing performance plans and appraisals, (3) resolving informal grievances or formal grievances at the first step, and (4) starting the hiring process, interviewing applicants, and recommending hires, transfers, or promotions.

The supervisor has authority to plan, organize, assign, and direct the work of other agency employees, and is accountable for the work performance of those employees. In addition to these supervisory and other lead responsibilities, the incumbent also performs the same or highly similar work as the positions over which the position has accountability. In addition to these supervisory 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.)

Plans, organizes, assigns and directs the work activities of assigned staff to achieve work unit goals and to ensure the consistent application of unit and/or technical policies, procedures, and guidelines.

Confers with and counsels assigned staff to share information and/or explain work policies, procedures and guidelines and to identify work-related problems, problem characteristics, impact, and formulate possible solutions.

Reviews and compares work performance and/or products of assigned staff with established standards to determine employee production levels, training needs, and recommendations for agency management concerning personnel actions such as promotions, disciplinary actions, status changes, separations, and grievance dispositions.

Trains assigned staff in the principles, policies, and procedures for work assignments to maintain and improve the production levels of employees in accordance with established work performance standards.

Testifies at administrative hearing and court proceedings regarding audits and pertinent regulations.

Issues audit reports.

Develops and implements audit strategies that ensure timely and adequate coverage to respond to audit requests.

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

Knowledge of: agency policies, procedures and programs for the scope of audits; auditing theory, principles, and practices; financial, accounting, and statistical principles, standards, procedures, theories, and methods; mathematical calculations, algebraic operations, and principles of probability and statistical inference; a variety of reference, descriptive, and advisory data and information such as financial and bank statements, audit reports, financial and statistical reports, personnel policies, performance evaluations, labor contract schedules, computer software manuals, regulations, statutes, procedures, guidelines, and correspondence.

Ability to: apply first-line supervisory practices; create/administer work schedules, approve time off, provide technical training, elicit employee feedback, apply discipline techniques, and recommend employee selection; communicate in person, and by telephone, computer, email, and correspondence with assigned staff, audit clients, administrator/directors, legislators, and attorneys; apply principles of influence systems such as supervision, managing, leading, teaching, directing, planning, coordinating, and controlling; exercise independent judgment to apply facts and principles for developing problem resolution approaches and techniques; handle confrontational individuals within business situations when necessary; use computer spreadsheet and data management applications; navigate computer, on-line, and web-based accounting systems; conduct mid to upper level data analysis including the ability to coordinate, strategize, systemize, and correlate using discretion in determining time, place, and/or sequence of operations within an organizational framework; implement decisions based on such data, and overseeing the execution of these decisions; exercise independent judgment and decisiveness in situations involving subjective criteria as opposed to measurable and verifiable criteria; 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 three years of work experience in conducting financial audits (see also Legal Requirements).

OR

Bachelor's degree in business administration or accounting, and one year experience leading auditing activities or supervising auditing staff (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.

Some positions in this class may require possession of a CPA certification when specified by the employing agency.

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).