

DESCRIPTION: Under administrative direction, verifies internal accounting, agency procedures, and operational controls comply with state statutes, federal regulations, agency policies, and internal control standards, and ensures efficient operational guidelines are in place; 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.)

The focus of this class is to gather documents, clarify requests, prepare responses, and to review and recommend policy and process to improve internal accounting functions. This class differs from the Auditor class series which perform complex external audits of financial and statistical records for purposes of forming assessments.

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.)

Coordinates staff involvement, responds to questions and reviews and provides documentation for extensive audits conducted each year by the State Auditor's Office and other compliance audits conducted by state or federal entities.

Writes and/or reviews all formal responses to all exceptions received from auditors and reports results of each state audit to management.

Reviews applicable plans, policies, laws, regulations, Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards to maintain a thorough understanding of the functions administered by the agency.

Represents the agency at audit, management or Board meetings; responds to questions from external auditors, management or Boards; and maintains acute awareness of the agency/Boards concerns, policies, and directions.

Conducts ongoing review of agency's internal procedures for accounting, data processing, benefit calculation, and educational efforts to ensure compliance with statutes and agency policies.

Recommends improvements in procedures and policies to ensure compliance and effective and efficient operations.

Reviews pending legislation to determine its effect on operations and the administration of the affected plans.

Recommends procedural changes and form revisions to comply with new statutes.

Responds to actuarial questions regarding data exceptions.

Prepares a formal audit plan for the agency with management approval.

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

Knowledge of: in depth knowledge of accounting and auditing procedures, techniques, and theory; statistical sampling procedures' internal control standards.

Ability to: communicate verbally and in writing to present factual information and opinions; understand and analyze financial data and computer applications; interact with staff and other interested participants; formulate short and long range audit plans; evaluate situations and make decisions exercising sound judgment; organize and coordinate the audit program functions to achieve the agency's goals complying with governing regulations; recommend corrective actions and resolutions related to the systems; interpret and apply statutory laws and regulations, auditing and accounting principles.

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 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.

Positions employed as the Internal Auditor by the Nebraska Public Employees Retirement Board shall comply with Neb. Rev. Statute 84-1503.04.

SPECIAL NOTES:

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).