

AUDITING & EXAMINING

Broad Occupational Category - 21

DUTIES AND RESPONSIBILITIES

- *Identify deficiencies, violations, fraud indicators, and risk exposures*
- *Compile work papers, evidence files, and supporting documentation*
- *Interpret and apply statutes, regulations, case law, and policy guidance*
- *Analyze internal controls, business practices, and procedural compliance*
- *Conduct financial, operational, compliance, and market conduct audits/examinations*
- *Evaluate statutory, regulatory, and contractual compliance*
- *Train, mentor, and coach less-experienced staff*
- *Examine accounting records, financial statements, claims files, underwriting files, and operational data*
- *Write correspondence, findings summaries, and corrective action recommendations*
- *Issue formal reports of examination or audit, as well as the drafting of audit, examination, and investigative reports*
- *Present findings in exit conferences and meetings*
- *Trace and analyze financial transactions across entities*
- *Prepare audit plans, examination scopes, and investigative strategies*
- *Educate regulated entities on compliance requirements*
- *Perform desk audits, on-site audits, and field investigations, including interviews of regulated entities, witnesses, complainants, and management*

NEBRASKA

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COMPETENCIES

- **Problem Solving:** Uses rigorous logic and methods to solve difficult problems with effective solutions; probes all fruitful sources for answers; can see hidden problems; is excellent at honest analysis; looks beyond the obvious and doesn't stop at the first answers.
- **Composure:** Is cool under pressure; does not become defensive or irritated when times are tough; is considered mature; can be counted on to hold things together during tough times; can handle stress; is not knocked off balance by the unexpected; doesn't show frustration when resisted or blocked; is a settling influence in a crisis.
- **Time Management:** Uses his/her time effectively and efficiently; values time; concentrates his/her efforts on the more important priorities; gets more done in less time than others; can attend to a broader range of activities.
- **Written Communications:** Is able to write clearly and succinctly in a variety of communication settings and styles; can get messages across that have the desired effect.
- **Dealing With Ambiguity:** Can effectively cope with change; can shift gears comfortably; can decide and act without having the total picture; isn't upset when things are up in the air; doesn't have to finish things before moving on; can comfortably handle risk and uncertainty.
- **Decision Quality:** Makes good decisions (without considering how much time it takes) based upon a mixture of analysis, wisdom, experience, and judgment; most of his/her solutions and suggestions turn out to be correct and accurate when judged over time; sought out by others for advice and solutions.
- **Priority Setting:** Spends his/her time and the time of others on what's important; quickly zeros in on the critical few and puts the trivial many aside; can quickly sense what will help or hinder accomplishing a goal; eliminates roadblocks; creates focus.
- **Ethics and Values:** Adheres to an appropriate (for the setting) and effective set of core values and beliefs during both good and bad times; acts in line with those values; rewards the right values and disapproves of others; practices what he/she preaches.

- **Conflict Management:** Steps up to conflicts, seeing them as opportunities; reads situations quickly; good at focused listening; can hammer out tough agreements and settle disputes equitably; can find common ground and get cooperation with minimum noise.
- **Integrity and Trust:** Is widely trusted; is seen as a direct, truthful individual; can present the unvarnished truth in an appropriate and helpful manner; keeps confidences; admits mistakes; doesn't misrepresent him/herself for personal gain.
- **Customer Focus:** Is dedicated to meeting the expectations and requirements of internal and external customers; gets first-hand customer information and uses it for improvements in products and services; acts with customers in mind; establishes and maintains effective relationships with customers and gains their trust and respect.
- **Functional/Technical Skills:** Has the functional and technical knowledge and skills to do the job at a high level of accomplishment.
- **Listening:** Practices attentive and active listening; has the patience to hear people out; can accurately restate the opinions of others even when he/she disagrees.
- **Organizing:** Can marshal resources (people, funding, material, support) to get things done; can orchestrate multiple activities at once to accomplish a goal; uses resources effectively and efficiently arranges information and files in a useful manner.
- **Planning:** Accurately scopes out length and difficulty of tasks and projects; sets objectives and goals; breaks down work into the process steps; develops schedules and task/people assignments; anticipates and adjusts for problems and roadblocks; measures performance against goals; evaluates results.

SMART Goal Prompting Questions

Identify deficiencies, violations, fraud indicators, and risk exposures

- What actions could you take to improve the identification, documentation, and evaluation of deficiencies, violations, fraud indicators, and risk exposures?
- How will you measure success, such as identifying issues earlier, improving risk detection, reducing repeat findings, or strengthening examination outcomes?
- What analytical tools, risk assessment techniques, training, or review procedures could strengthen your ability to identify potential concerns?
- How does effective identification of risks and deficiencies support accountability, compliance, and protection of public and regulated resources?
- By what date or audit cycle will you aim to improve risk and deficiency identification practices?

Compile work papers, evidence files, and supporting documentation

- What steps could you take to improve the accuracy, organization, completeness, and accessibility of audit work papers and evidence files?
- How will you measure success, such as fewer documentation deficiencies, faster file reviews, improved audit quality, or stronger support for findings?
- What templates, electronic filing systems, documentation standards, or quality-control processes could strengthen work paper management?
- How does well-organized supporting documentation strengthen the credibility, transparency, and defensibility of audit findings?
- By what date or audit cycle will you aim to improve work paper and evidence management practices?

Interpret and apply statutes, regulations, case law, and policy guidance

- What actions could you take to strengthen your ability to interpret and consistently apply applicable statutes, regulations, case law, and policies?
- How will you measure success, such as fewer interpretation errors, more consistent findings, improved examination quality, or timely application of regulatory changes?
- What legal research tools, training, reference materials, or consultation processes could strengthen regulatory interpretation?
- How does accurate application of legal and policy requirements support fair, consistent, and defensible audit decisions?
- By what date or regulatory review cycle will you aim to improve legal and policy interpretation practices?

Analyze internal controls, business practices, and procedural compliance

- What strategies could you use to improve the evaluation of internal controls, business practices, and procedural compliance?
- How will you measure success, such as identifying control weaknesses earlier, reducing repeat findings, or improving recommendations?
- What control assessment tools, analytical techniques, industry resources, or review procedures could strengthen evaluations?
- How does effective internal-control analysis support risk reduction, operational integrity, and regulatory compliance?
- By what date or audit cycle will you aim to improve internal-control assessment practices?

Conduct financial, operational, compliance, and market conduct audits/examinations

- What actions could you take to improve the efficiency, consistency, and effectiveness of financial, operational, compliance, or market conduct examinations?
- How will you measure success, such as completing examinations within established timelines, improving finding quality, or increasing risk-based coverage?
- What audit methodologies, technology tools, sampling techniques, or planning practices could strengthen examination activities?
- How do effective audits and examinations support accountability, compliance, and protection of stakeholders?
- By what date or examination cycle will you aim to improve audit and examination practices?

Evaluate statutory, regulatory, and contractual compliance

- What steps could you take to improve the accuracy and consistency of evaluating compliance with statutory, regulatory, and contractual requirements?
- How will you measure success, such as improved identification of noncompliance, fewer review corrections, or stronger documentation of findings?
- What compliance checklists, legal resources, review tools, or quality assurance practices could strengthen evaluations?
- How does effective compliance evaluation support regulatory integrity and accountability?
- By what date or compliance review cycle will you aim to improve compliance evaluation practices?

Train, mentor, and coach less-experienced staff

- What actions could you take to strengthen the knowledge, skills, confidence, and independence of less-experienced staff?
- How will you measure success, such as improved work quality, reduced corrections, increased independence, or successful completion of assigned examinations?
- What mentoring strategies, job aids, shadowing opportunities, feedback methods, or training resources could strengthen staff development?
- How does effective mentoring support workforce capability, consistency, and continuity within the auditing and examining function?
- By what date or development cycle will you aim to improve mentoring and coaching practices?

Examine accounting records, financial statements, claims files, underwriting files, and operational data

- What strategies could you use to improve the accuracy, efficiency, and depth of examining financial and operational records?
- How will you measure success, such as identifying discrepancies earlier, reducing review time, improving documentation, or strengthening findings?
- What analytical tools, sampling methods, technology resources, or professional development could strengthen record examination?
- How does thorough examination of records support accurate assessments of compliance, financial condition, and operational practices?
- By what date or examination cycle will you aim to improve record examination practices?

Write correspondence, findings summaries, and corrective action recommendations

- What actions could you take to improve the clarity, accuracy, objectivity, and usefulness of written findings and recommendations?
- How will you measure success, such as fewer revisions, clearer corrective actions, faster responses, or improved stakeholder understanding?
- What writing standards, templates, peer-review processes, or communication techniques could strengthen audit correspondence?
- How do clear findings and recommendations support effective corrective action and regulatory compliance?
- By what date or reporting cycle will you aim to improve audit writing practices?

Issue formal reports of examination or audit, including audit, examination, and investigative reports

- What steps could you take to improve the quality, consistency, and timeliness of formal audit, examination, and investigative reports?
- How will you measure success, such as fewer report revisions, timely issuance, stronger evidence-to-finding connections, or improved report quality?
- What report templates, quality-control reviews, writing resources, or workflow improvements could strengthen report development?
- How do accurate and well-supported reports promote accountability, transparency, and appropriate corrective action?
- By what date or reporting cycle will you aim to improve formal reporting practices?

Present findings in exit conferences and meetings

- What strategies could you use to improve your ability to clearly and professionally communicate examination findings during meetings and exit conferences?
- How will you measure success, such as improved stakeholder understanding, fewer follow-up questions, productive discussions, or timely agreement on corrective actions?
- What presentation techniques, preparation processes, communication tools, or feedback methods could strengthen exit conferences?
- How does effective communication of findings support transparency, cooperation, and resolution of compliance issues?
- By what date or examination cycle will you aim to improve presentation and exit conference practices?

Trace and analyze financial transactions across entities

- What actions could you take to improve the accuracy and efficiency of tracing financial transactions across multiple entities or accounts?
- How will you measure success, such as identifying discrepancies more quickly, improving transaction analysis, or strengthening evidence supporting findings?
- What analytical software, data techniques, transaction-mapping methods, or training could strengthen financial analysis?
- How does effective transaction analysis support detection of irregularities, fraud indicators, and compliance concerns?
- By what date or examination cycle will you aim to improve transaction analysis practices?

Prepare audit plans, examination scopes, and investigative strategies

- What steps could you take to improve the planning, prioritization, and risk-based focus of audits and examinations?
- How will you measure success, such as improved coverage of high-risk areas, fewer scope changes, better use of resources, or completion within established timelines?
- What risk assessment tools, planning templates, historical data, or stakeholder input could strengthen audit and examination planning?
- How does effective planning help ensure resources are focused on the areas of greatest risk and importance?
- By what date or audit planning cycle will you aim to improve examination planning practices?

Educate regulated entities on compliance requirements

- What actions could you take to improve regulated entities' understanding of applicable compliance requirements?
- How will you measure success, such as fewer recurring violations, improved compliance rates, reduced clarification requests, or stronger stakeholder understanding?
- What educational materials, workshops, guidance documents, communication methods, or outreach opportunities could strengthen compliance education?
- How does effective education support voluntary compliance and more consistent application of regulatory requirements?
- By what date or outreach cycle will you aim to improve compliance education practices?

Perform desk audits, on-site audits, and field investigations, including interviews

- What strategies could you use to improve the effectiveness, consistency, and efficiency of desk audits, on-site audits, field investigations, and interviews?
- How will you measure success, such as improved evidence collection, reduced examination time, stronger findings, or more effective interviews?
- What investigation techniques, interview methods, examination checklists, technology tools, or training could strengthen fieldwork?
- How does effective field examination and investigation support accurate findings, regulatory compliance, and informed decision-making?
- By what date or examination cycle will you aim to improve audit and investigation practices?