

LEGISLATIVE AUDIT MANAGER

KIND OF WORK

Responsible managerial work for the Legislative Audit Commission involving the direction of the audits of a group of state agencies.

NATURE AND PURPOSE

An employee in this class manages the financial, compliance and operational auditing activities of a section of the Legislative Audit Commission. Work includes scheduling and assigning audits, providing technical assistance, and reviewing audit reports and work papers for compliance with generally accepted auditing standards. The incumbent reports to the Deputy Legislative Auditor, Financial Audits Division. Final audit reports are reviewed and signed by the Legislative Auditor. This position directly supervises those auditors in charge of specific audit teams.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Plans the work of section so that audit resources are allocated and utilized in the most effective manner.

Directs audits of state agencies so that maximum audit results are achieved in an efficient and economical manner.

Reviews the work of the audit staff to insure that generally accepted auditing standards, policies of the Legislative Auditor, and applicable laws and regulations have been complied with.

Trains and develops a staff of auditors so that they become proficient in performing financial, compliance and operational audits of state agencies.

Assists Deputy Legislative Auditor in determining and revising operating policies and procedures so that the goals and objectives of the Legislative Auditor can be achieved in an efficient, economical and effective manner.

Coordinates state audits of federal programs with federal audit agencies and plans audit procedures in compliance with federal requirements, so that duplication of effort is at a minimum.

Responds to special requests from the Legislature, public officials and the public for information concerning state agencies so that problems can be resolved on a timely basis.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Data processing systems, principles and auditing techniques.

Criminal law relating to crimes involving misappropriation of state funds and property.

Legal procedures and rules of evidence.

Thorough knowledge of auditing standards and procedures.

Thorough knowledge of the principles and theories of accounting.

Thorough knowledge of state laws, court cases, opinions of the attorney general and rules and regulations that apply to state departments audited by the division.

Thorough knowledge of governmental appropriation and budgeting principles and practices.

Considerable knowledge of management principles and control techniques.

Ability to:

Plan, organize and direct the activities of a large audit program.

Prepare and analyze audit reports and statistical summaries for presentation to the Legislature and others.

Est.: 6/75
Rev.:
Ckd.: 11/92

T.C.:
Former Title(s):