

LOCAL GOVERNMENTAL AUDITOR, INTERMEDIATE

KIND OF WORK

Office of the State Auditor professional external auditing of non-uniform fiscal records in a great variety of settings.

NATURE AND PURPOSE

Employees in this class work in the Office of the State Auditor conducting audits of counties, municipalities, cities of the first class, school systems, and federal programs. This employee performs with less direction than the entry level professional auditor and has a knowledge of accounting and auditing principles sufficient to recognize problems and need not ask routine questions. The Local Governmental Auditor, Intermediate provides input to the audit process, including plans, procedures, and innovations, and may provide guidance for less experienced auditors. Work is reviewed in progress and working papers prepared in carrying out tasks are reviewed upon completion by supervisor and management staff.

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

Assists audit clientele in establishing accounting systems and records so that the client can operate effectively and efficiently and to provide an audit trail.

Gives guidance to less experienced auditors in carrying out specific audit assignments.

Consults with the audit clientele to ensure compliance with legal requirements.

Performs assigned audit tasks without continuous supervision.

Determines methods to be used in carrying out specific audit tasks.

Performs related work as required.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Considerable knowledge of generally accepted accounting principles (GAAP).

Considerable knowledge of generally accepted auditing standards (GAAS).

Working knowledge of the general principles of public and business financial administration.

Working knowledge of Minnesota laws, court decisions, and attorney general opinions relating to governmental auditing.

Working knowledge of State Auditor's policies and audit procedures.

Knowledge of EDP auditing techniques.

Knowledge of GAAFR and Supplementary Statements and AICPA Industry Audit Guides.

Ability to:

Ability to determine methods to be used in carrying out specific audit tasks.

Ability to complete an assigned audit task without continuous supervision.

Ability to detect violations and non-compliance with the law.

Ability to establish good working relationships with clientele, whether in the public or private sector.

Ability to communicate effectively, verbally and in writing.

Est.: 04/80

Rev.:

T.C.:

Former Title(s):