

LOCAL GOVERNMENTAL AUDITOR, SENIOR

KIND OF WORK

Office of the State Auditor advanced 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 is responsible for specific jobs or audits, possesses expertise in a given area and as a lead worker provides guidance to less experienced auditors. Work is reviewed upon request when problems or questions of a non-routine nature arise. Working papers prepared in carrying out tasks are reviewed upon completion by supervisor and management.

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

Participates in planning audits so that the audit is performed efficiently in a professional and timely manner.

Prepares financial statements and comments for inclusion in reports.

Obtains sufficient information through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion regarding the financial statements.

Consults with clients regarding fiscal and personnel problems, solutions, and internal controls.

Drafts comments for inclusion in the audit report by auditor-in-charge.

Provides guidance or serves as lead worker to less experienced auditors.

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).

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

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

Considerable knowledge of audit manuals and compliance checklists.

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

Working knowledge of GAAFR and Supplementary Statements and AICPA Industry Audit Guide.

Ability to:

Ability to participate in audit planning process.

Ability to utilize basic EDP audit skills.

Ability to establish and maintain good working relationships with clientele.

Ability to participate effectively during exit conferences or other public meetings.

Ability to provide guidance for less experienced auditors.

Ability to write comments for review and inclusion in report.

Ability to communicate effectively, verbally and in writing.

Est.: 04/80
Rev.:

T.C.:
Former Title(s):