

LOCAL GOVERNMENTAL AUDITOR, PRINCIPAL

KIND OF WORK

Office of the State Auditor first level supervision of external audits 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. As auditor-in-charge of a moderately difficult or complex audit, directs the work of an audit crew. When not supervising, assists higher level supervisor in performing relatively complex or difficult tasks to complete part of a very difficult, complex, or sensitive audit. This employee is highly expert in a given area. Review occurs as necessary on very difficult audits; and, when this employee supervises an audit, evaluation is in the form of higher level supervisors or management reviewing the audit report for accuracy, conciseness, quality and timeliness.

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

Directs the work of an audit crew on a moderately difficult audit, including planning, time budgeting, assigning, prioritizing, and reviewing work so that performance is effective, efficient and timely.

Handles major segment of complex or sensitive audit supervised by higher level auditor.

Trains audit crews in audit basics in more routine audits or identifies training needs and informs management or higher level supervisory staff.

Handles short-term audit planning and prioritizing.

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

Establishes and maintains client relationships.

Reviews problems, solutions, internal controls and sets scope of audit to comply with GAAS.

Performs analytical review of the client statements and the accounting records and other supporting statements.

Evaluates audit findings to determine whether audit comments are needed.

Prepares financial schedules and comments for reports.

Obtains sufficient information through inspection, observation, inquiries, and confirmations to support an opinion regarding the financial statements.

Performs studies of bank reconciliements, depositories, collateral, long-term debt, bonded debt, interest schedules, bond redemption accounts, fixed assets and insurance programs, governmental fee offices, investment portfolio and analysis of fund balances.

Produces accurate and understandable report on audit.

Conducts exit interviews with clients.

Performs related work as required.

### KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

#### Knowledge of:

Thorough knowledge of generally accepted accounting principles (GAAP).

Thorough knowledge of generally accepted auditing standards (GAAS).

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

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 check lists.

Considerable knowledge of GAAFR and Supplementary Statements and AICPA Industry Audit Guides.

#### Ability to:

Ability to utilize basic EDP audit skills.

Ability to evaluate audit findings and express an opinion on the client's financial statement.

Ability to prepare a complete manuscript for review.

Ability to develop and maintain independent professional client relationships.

Ability to represent State Auditor's office during exit conferences or other public meetings.

Ability to supervise and motivate less experienced auditors effectively.

Ability to plan, prioritize, and budget time for audits.

Est.: 04/80

Rev.:

T.C.:

Former Title(s):