

LEGISLATIVE AUDITOR, STAFF

KIND OF WORK

Office of the Legislative Auditor entry level professional financial, compliance, and operational audits of state agencies.

NATURE AND PURPOSE

Employees in this class work in the Office of the Legislative Auditor (OLA) to assist on financial, compliance, and operational audits of state agencies and institutions. This employee follows prescribed audit procedures and standards and completes tasks as assigned by a supervisor. Work is closely monitored and any deviations from prescribed procedures are immediately reported back to the supervisor. Employees in this class report to higher authority such as an auditor-in-charge or audit manager. The employee reports verbally and in writing to higher authorities on specific questions asked. Written reporting includes segments of the actual audit report and/or supporting work papers. At this level, the employee is expected to acquire basic knowledges of Minnesota's Statewide Accounting System, state appropriation and budgeting processes, State of Minnesota government organization and operation, and laws and regulations applicable to state agencies; and to develop skill in the application of generally accepted accounting principles and generally accepted auditing standards.

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

Reviews preliminary background information, prior audit work papers, statutes, etc., concerning audits so the work can be completed as efficiently as possible.

Interviews agency personnel so that relevant information can be gained concerning the assigned audit area.

Completes internal control questionnaires, flow charts, and written evaluations so that a determination can be made regarding strength of internal controls.

Reviews the propriety of various accounting transactions in order to determine compliance with established procedures.

Prepares work papers in order to document information that has been gathered.

Attends required OLA training in order to increase proficiency as an auditor.

Performs related work as required.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Knowledge of auditing standards, procedures, and techniques.

Knowledge of internal control principles and practices.

Knowledge of governmental accounting principles and practices.

Knowledge of Minnesota's Statewide Accounting System.

Knowledge of state appropriation and budgeting processes.

Knowledge of operational auditing concepts.

Knowledge of State of Minnesota government organization and operation.

Knowledge of computer systems principles.

Knowledge of laws and regulations applicable to state agencies.

Ability to:

Ability to develop and analyze facts.

Ability to discover and develop findings.

Ability to make recommendations for improvements and other corrective action.

Ability to communicate effectively verbally and in writing.

Est.: 02/81
Rev.:

T.C.:
Former Title(s):