

## LEGISLATIVE AUDIT TEAM LEADER

### KIND OF WORK

Professional auditing work in the Office of the Legislative Auditor.

### NATURE AND PURPOSE

Under limited supervision, an employee of this class supervises financial audits of large, complex state governmental units and selected quasi-state public entities. It trains and supervises less experienced auditors in governmental accounting and audit standards, procedures, and techniques; performs related work as required. This classification is distinguished from Legislative Audit Director in that it assists Legislative Audit Directors in the planning and performance of financial and compliance audits. It directs 1-2 audits each year, and supervises (about 50% of the time) an audit team comprised of 1-3 professional staff consisting of any combination of Senior Auditors, Staff Auditors, Student Workers and Interns.

A Team Leader can fulfill any one of three roles on a given audit: senior auditor, senior planner, or auditor-in-charge. When employees are functioning as auditor-in-charge, they have the same responsibilities as Legislative Audit Directors - coordinating planning, field work, and reporting. They communicate the audit strategy to the audit team and supervise all activities at the audit site. When functioning as a lead planner on audits of the largest state agencies, they assist Legislative Audit Directors by performing such functions as determining the materiality of programs and establishing control over financial populations, helping to identify legal compliance requirements, establishing time budgets, and preparing audit programs. They help by managing audit progress by coordinating, supervising, and reviewing the work of less experienced staff, and provides hands-on training in technical audit areas. When functioning as a senior auditor, they spend most of their time performing the most difficult financial audit programs.

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 audits of state and quasi-state public entities so they are conducted effectively and in conformance with applicable audit standards. This is done by collaborating with the audit director and/or manager to design audit strategy and select audit scope; identifying material legal compliance requirements; assessing control environment; identifying the effects of financial statement audit and accounting standards applicable to the audit scope; assessing impact and coverage of any internal/external audits of the entity; considering staff budget revisions and scope modifications; assisting the audit director and/or manager in establishing control over financial population; analyzing entity level financial trends; identifying overall audit objectives; identifying future audit needs.

Directs audit fieldwork, training audit team members and reviewing work papers, so that audits are completed on schedule and meet objectives. This is done by establishing, coordinating and supervising program responsibilities of audit team members; monitoring budgeted and actual time spent on program areas; setting priorities for scheduling demands on multiple programs; directing the application of technical knowledge of audit team members; training and assisting auditors in the use of computer-assisted audit techniques; working with agency staff to acquire necessary information and data; overseeing the development and documentation of audit findings; determining that audit evidence supports the work and conclusions.

Audits state and quasi-state public entities so that proper conclusions can be reached. This is done by analyzing the impact of agency computerized information systems on program areas; analyzing the agency's internal control structure and preparing a preliminary assessment of internal control risk; designing and implementing control testing procedures and forming conclusions on the adequacy of the internal control structure; designing and implementing audit procedures to test material finance related legal provisions; designing and implementing procedures to test financial statement or account balances; forming conclusions on the accuracy of financial statement or account balances; developing audit findings for problems detected; preparing an audit program; and folderizing audit workpapers.

Reports audit results to comply with audit standards by communicating audit objectives, scope and reporting process to agency officials; obtaining management representation during the audit; reporting evidence of potential errors, irregularities, and illegal acts; compiling identified audit issues; coordinating completion of draft report; participating in communicating audit results and findings to department head, agency management and oversight agencies at both the state and federal levels.

Reviews and approves necessary administrative and personnel documents to ensure that office policies are met. This is done by evaluating performance of the audit team members, recommending certification or promotion, documenting and reporting personnel problems; reviewing and approving time sheets and travel expense reimbursement requests; coordinating requests for computer information data.

### KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

#### Knowledge of:

Accounting and auditing theory, standards and techniques (GAAP, GASB, GAAS, GAGAS, Governmental fund accounting, Federal/State Audit and Legal Compliance Requirements) sufficient to determine compliance with applicable laws and accounting/auditing principles.

Federal and state laws sufficient to apply them in conducting the audit.

State government financial operations sufficient to apply them in conducting the audit.

Office of Legislative Auditor and agency computer hardware and software applications and various agency platforms sufficient to use them in conducting the audit.

Management principles and control techniques sufficient to evaluate the effectiveness of an agency's control environment.

Skill in:

Interviewing and interpersonal communications sufficient to obtain information necessary for the completion of the audit.

Advanced writing and oral presentation sufficient to present final audit findings.

Human relations sufficient to effectively communicate with the audit team, managers and the deputy, and to communicate problems and corrective actions to agency management, and outside state and federal officials.

Ability to:

Solve complex technical problems and utilize creative risk-driven approaches sufficient to design the audit in a manner that is appropriate for the characteristics of the agency and its programs.

Est.: 2/95

Rev.:

T.C.:

Former Title(s):