

STATE OF OHIO (DAS) CLASSIFICATION SPECIFICATION	<b>CLASSIFICATION SERIES:</b> External Auditor	<b>SERIES NO.:</b> 6646
	<b>MAJOR AGENCIES:</b> All Agencies	<b>EFFECTIVE DATE:</b> 04/26/2009

**SERIES PURPOSE:**

The purpose of the external auditor occupation is to conduct external audits of agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission to assess economy & efficiency of operations, attest to validity of management assertions regarding financial & non-financial data & integrity of systems processing & ensure that public monies have been properly accounted for &/or that actions undertaken by agencies have been in compliance with applicable federal & state laws, rules & regulations.

At the first level, incumbents conduct routine audits of simply-structured programs &/or complex programs &/or non-routine audits of simply-structured programs. At the second level, incumbents perform routine &/or non-routine audits of simply-structured &/or complex programs & as assigned, act as audit team lead in the absence of higher-level auditor only. At the third level, incumbents conduct routine &/or non-routine audits of simply structured &/or complex programs &/or specialized audits & act as audit team lead.

At the three supervisory levels, incumbents act as unit, section/regional manager or as bureau chief, direct & administer external audit functions for assigned region, district or specialized area & supervise assigned lower-level audit staff; or formulate & implement agency audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

At the highest level, incumbent administers state-wide external audit processes conducted by assigned state agency, board or commission.

Glossary: the following are definitions of terms that will be used in classification specifications for this series.

Audit - financial, program, performance, compliance &/or operational audits that consist of an evaluation of an entity, system, process, function or project to ascertain the validity & reliability of information or adherence/compliance with laws, regulations, policies, procedures or best practices. The goal of an audit is to determine if the work performed by an entity, system, process, function or project is being performed as required by law or as management intended.

Auditing Standards - consists of government auditing standards & standards prescribed by AICPA (i.e., statements on auditing standards, statements on standards for accounting & review services, statements on standards for consulting services & statements on standards for attestation engagements) as applicable to specific engagements.

Audit Team Lead: provides work direction and on-job training to assigned auditors by monitoring daily work progress, conferring with external auditors on problem areas and/or changes in emphasis of audit and reviewing work papers and audit reports for accuracy, completeness and compliance with agency requirements and standards. Assists supervisor and/or independently prepares audit guidelines to include time line, scope, goals and objectives of audits or schedules and coordinates audit assignments for external auditors.

Management Review: limited scope or narrowly focused reviews of agency processes or functions to identify efficiency of operations, consistency with & deviations from plans, compliance with policies & procedures or compliance with legal &/or regulatory requirements.

Non-Routine Audits of Simply-Structured Programs: audits involve one area in organization; there are suspected problems in programs; many assumptions are challenged, requiring auditor to anticipate large uncovered risks based upon association of identified program weaknesses; each audit conducted requires different audit procedures; auditor recommends management action which could be realistically expected to resolve problem (e.g., suspected fraud; mismanagement in one entity).

Non-Routine Audits of Complex Programs: audits required because of known or suspected problems of programs which involve interaction of two or more units, processes, functions &/or departments; most assumptions are challenged; auditor must cross-relate challenged assumptions across programs, units or functions to anticipate larger risks; identified processing of function weaknesses are related to all other assumptions & control aspects of entire program (e.g., audits in new areas in large organization with large dollar amount &/or mismanagement involving several units or divisions or

agencies & several different statutes & regulations).

Section: comprised of multiple work units, with each unit having a minimum of two full-time employees per unit & at least one unit is headed by a lower-level supervisor.

Routine Audits of Simply-Structured Programs: audit procedures are straight forward & uncomplicated & use basic research methods to gather facts, check for basic compliance with statutes, policies & procedures; entities audited are usually small (i.e., in dollar value & numbers of employees, clients, programs & funding sources), have history of effective fiscal & operational controls & no prior audit problems (i.e., findings & recommendations are minor & there are few questioned costs).

Routine Audits of Complex Programs: audits may involve use of past audit work plans for same functions being audited, are conducted in accordance with formulated audit guidelines, audit trail may cover several divisions, or activities, records or documentation of several units or functions that interface (e.g., resolution of sub-grantee audits with administrative findings & routine deficiencies done annually with little or no change; audits of two or more contracts in medium-sized organization or audits of several divisions in a large-sized organization with effective internal controls & accounting system; financial & compliance audit of entity's revolving funds); auditor must identify processing or function weakness in one area with control aspects of total program & must state causes of problem, risk exposures & recommend corrective action that assures management action to resolve problem is necessary, effective & adequate.

Specialized Audit: unique or unusual audit requested by director, account manager, federal or state authorities, with no prescribed audit guidelines.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Auditor 1	66461	31	04/26/2009

**CLASS CONCEPT:**

The full performance level class works under direction & requires considerable knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to conduct routine audits of simply-structured &/or complex programs & non-routine audits of simply-structured programs independently or as part of audit team, assist higher-level external auditor in conducting non-routine audits of complex programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission, or develop & write audit policies & procedures &/or training/audit manuals or provide technical assistance to county agencies.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Auditor 2	66462	32	04/26/2009

**CLASS CONCEPT:**

The advanced level class works under direction & requires thorough knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to conduct routine &/or non-routine audits, independently or as part of team, of simply-structured &/or complex programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission & act as audit team leader in absence of higher-level auditor when assigned.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Auditor 3	66463	33	04/26/2009

**CLASS CONCEPT:**

The advanced level class works under direction & requires thorough knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to conduct routine &/or non-routine audits of simply-structured &/or complex programs &/or specialized audits, independently or as part of team, of programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission & act as audit team lead.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Audit Supervisor	66465	13	04/26/2009

**CLASS CONCEPT:**

The supervisory level class works under general direction & requires thorough knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to supervise external auditors assigned to one unit which may be located in district office &/or satellite office; or formulate & implement audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or procedures under audit jurisdiction of assigned state agency, board or commission.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Audit Manager 1	66466	14	04/26/2009

**CLASS CONCEPT:**

The first managerial level class works under administrative direction & requires extensive knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to supervise lower-level external auditors assigned to two or more units which may be located in district office &/or satellite office; or manage & supervise personnel assigned to administrative unit responsible for formulation & implementation of audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Audit Manager 2	66467	15	04/26/2009

**CLASS CONCEPT:**

The second managerial level class works under administrative direction & requires extensive knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to supervise lower-level external audit supervisors &/or managers assigned to central, district &/or satellite offices throughout state; or supervise lower-level managers, supervisors & external auditors involved in formulating & implementing audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
External Audit Administrator	66468	16	04/26/2009

**CLASS CONCEPT:**

The administrative level class works under administrative direction & requires extensive knowledge of accounting & auditing procedures, federal & state statutes & agency rules & policies & procedures governing programs in order to plan, implement & direct statewide external audit functions of agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission, & supervise lower-level external audit managers & administrative/clerical support staff.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Auditor 1	66461	14	04/26/2009	31

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Independently or as part of team, conducts routine audits (e.g., reviews reference materials & confers with agency personnel regarding previous or similar audits conducted in assigned area; identifies problems & prepares questions to pose during audit; reviews & analyzes records, operations, organization, systems & controls, interviews employees of programs, unit or function being audited) of simply-structured &/or complex programs &/or non-routine audits (e.g., prepares preliminary &/or comprehensive audit guidelines to include time lines, scope, goals & objectives; determines types of tests & procedures necessary to perform audit; reviews & analyzes records, operations, organization, systems & controls; interviews appropriate parties involved in program, unit or function being audited or confers with supervisor &/or higher-level external auditor concerning program changes & assists higher-level external auditor in conducting non-routine audits of complex programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission, or develops & writes audit policies & procedures &/or training audit manuals or provides technical assistance to county agencies (e.g., assists counties in setting up internal audit systems/programs; assists in developing correction action plans for noncompliance issues) & in addition to preceding duties conducts management review of agency activities, when assigned.

Assists in planning & writing audit guidelines for assigned audits segments; reviews prior audit reports, contracts, purchase orders, receipts, inventory reports, payroll data, partnership agreements & other financial &/or operational reports & data; designs, creates & uses spreadsheets; prepares proposed cost adjustments; prepares working papers & drafts audit reports; interprets rules & regulations of program undergoing audit; interviews agency officials to assess processes & procedures; assists in preparing final audit report, audit findings & recommendations; participates in meetings to discuss audit findings with appropriate representatives of auditee; attends training sessions & staff meetings & interacts with & responds to inquiries from auditees, accounts, attorneys & general public.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing standards & procedures; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited\*; public relations; office practices & procedures\*. Skill in use of calculator, personal computer & applicable software (e.g., spreadsheets; word processor; databases). Ability to develop audit guidelines; conduct routine financial, compliance & operational audits; prepare accurate & concise audit reports & recommendations for corrective action; handle routine & sensitive contacts with representatives of entities being audited; work cooperatively with members of audit teams.

(\*) Developed after employment

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 12 mos. exp. in auditing or accounting which must have included auditing.

-Or 3 yrs. exp. in auditing or accounting which must have included 18 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Auditor 2	66462	14	04/26/2009	32

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Independently or as part of team, conducts routine &/or non-routine audits (e.g., gathers information; performs review & analysis of records, operations, activities, controls & systems or applies accepted auditing standards & principles) of simply-structured &/or complex programs &/or specialized audits of programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission, & acts as audit team lead in absence of higher-level external auditor when assigned & in addition to preceding duties conducts management review of agency activities, when assigned.

Assists in preparing &/or prepares necessary workpapers, related audit materials, preliminary audit reports & final audit report or draft audit report to summarize activities, findings & recommendations to improve or resolve deficiencies or non-compliance; assists higher-level auditors in performance of specialized audits &/or resolution of sensitive issues; develops, coordinates & implements procedures for entities under audit & lower-level external auditors (e.g., drafts procedural memos covering all aspects of audit & in-house operations; develops format for collecting feedback from entities under audit & external audit staff & evaluates & reports data to supervisor; prepares status reports regarding training programs or maintains suspense file); acts as quality control technician (e.g., performs internal testing of audited data or final settlements); provides technical assistance to agencies & providers (e.g., offers advice of how to improve internal controls & implementing corrective actions; researches federal & state laws, rules & regulations to administrators in developing administrative rules, policies & procedures impacting upon audit functions &/or fiscal test functions) & acts as quality assurance technician.

Conducts entrance & exit conferences with representatives to discuss scope of audit & exit interviews to review findings & recommendations; conducts program audits when necessary; answers telephone or written inquiries concerning audits; attends in-service training & staff meetings & learns to conduct & assists higher-level external auditors in conducting specialized audits.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of accounting; auditing standards & procedures; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited\*; public relations; office practices & procedures\*. Skill in use of calculator, personal computer & applicable software (e.g., spreadsheets; word processor; databases). Ability to independently develop & perform routine &/or non-routine audit procedures in accordance with auditing standards; prepare accurate & concise audit reports & recommendations for corrective action; handle routine & sensitive contacts with representatives for corrective action; handle routine & sensitive contacts with representatives of entities being audited; work cooperatively with members of audit teams.

(\*) Developed after employment

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 24 mos. exp. in auditing or accounting which must have included 12 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description.

-Or 4 yrs. exp. in auditing or accounting which must have included 2 yrs. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description.

-Or 12 mos. exp. as External Auditor 1, 66461.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Auditor 3	66463	14	04/26/2009	33

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Independently or as part of team, conducts routine &/or non-routine audits (e.g., gathers information; performs review & analysis of records, operations, activities, controls & systems or applies accepted auditing standards & principles) of simply-structured &/or complex programs &/or specialized audits of programs administered by agencies &/or providers receiving financial resources from or are subject to oversight by assigned state agency, board or commission, & acts as audit team lead & in addition to preceding duties conducts &/or acts as team lead in management review of agency activities, when assigned.

Makes decisions on routine audit issues & acts in absence of supervisor to ensure continued functioning of unit/office when assigned; handles difficult audit issues; prepares audit reports & work papers or if acting as audit team lead, reviews audit reports or segments thereof prepared by team members for accuracy, completeness & compliance with agency standards & procedures & to justify findings & recommendations.

Conducts entrance & exit conferences with representatives of unit, program, function or entity audited; provides technical consultation to entities under assigned state agency, board or commission audit jurisdiction (e.g., establishes internal controls or prepares for audits); responds to telephoned & written inquiries concerning audits & attends in-service training & staff meetings.

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; auditing standards & procedures; legal compliance requirements; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited; public relations; supervisory principles/techniques\*; office practice & procedures. Skill in use of calculator; personal computer & applicable software (e.g., spreadsheets; word processor; databases). Ability to develop audit procedures & guidelines & oversee application of procedures in routine &/or non-routine audits; collect & classify information about data, people & things; prepare reports; handle routine & sensitive inquiries from & contacts with representatives of auditees & of public; analyze working papers & audit reports for compliance with professional standards; communicate effectively verbally & in writing; cooperate with co-workers on group projects; read & evaluate technical materials; establish cooperative atmosphere as audit team lead.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 3 yrs. exp. in auditing or accounting which must have included 18 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 12 mos. exp. as audit team lead or auditor in charge.

-Or 5 yrs. exp. in auditing or accounting, which must have included 30 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 12 mos. exp. as audit team lead or auditor in charge.

-Or 12 mos. exp. as External Auditor 2, 66462.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Audit Supervisor	66465	EX	04/26/2009	13

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Supervises external auditors assigned to one unit which may be located in district office &/or satellite office (e.g., plans & schedules field audits, management reviews & work assignments; conducts final review of all audit work papers, memos, proposed exceptions, adjustments & reclassifications; justifies audit recommendations; adjusts audit procedures to accommodate complex or unexpected audit situations; answers questions related to complex issues of cost auditing & interpretation of applicable federal or state regulations & fiscal requirements; confers with staff concerning problems &/or emphasis of audits; develops & implements policies & procedures & standards for unit; coordinates audit functions with other agencies; participates in unit budgeting & monitors unit expenditures); or formulates & implements audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

Participates in developing & improving new programs & auditing programs; reports & provides information to management & appropriate officials of instances of possible fraud; coordinates activities of audits & investigations from other federal & state audit & investigatory agencies; assists in preparation of cases for administrative hearings & litigations; assists in writing program reimbursement rules & represents department at legislative hearings on rule filings; prepares & delivers training to providers & lower- level external auditors (e.g., identifies training needs; conducts conferences, meetings, seminars & training sessions on audit procedures & programs).

Represents department in meetings with federal &/or state agencies & providers; handles sensitive issues (e.g., identification & investigation of improper procedures, discrepancies in reported cost &/or statistics & any recommended changes & /or improvements in procedures to ensure future compliance is within the state & federal laws, rules & regulation reimbursement programs being audited); testifies as expert witness in appeal procedures; conducts &/or attends entrance & exit conferences with representatives of unit, program &/or function audited; operates personal computer & associated software applications (e.g., word processor; mainframe databases & spreadsheets) to store & retrieve data, produce statistical, financial & narrative reports & correspondence; responds to written & telephone inquiries & attends conferences, departmental meetings & seminars.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of governmental & generally accepted accounting principle & procedures; auditing standards & procedures; legal compliance requirements; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited; professional management practices; supervisory principles/techniques. Skill in operation of a personal computer & associated software applications (e.g., spreadsheets; word processor; databases). Ability to define problems; address audit issues of high complexity; prepare, review &/or edit audit work papers; establish facts & draw valid conclusions; develop audit work plans & schedules; develop & implement operational audit policies, procedures, & standards; analyze abstracts concepts & draw valid conclusions; demonstrate high level of verbal & written communication; access, retrieve, collate information from internet; handle routine & sensitive inquiries written & in-person from contacts with other government officials, state/county staff, providers &/or general public & establishes productive atmosphere as supervisor.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration; computer science or related field; 4 yrs. exp. in auditing or accounting which must have included 2 yrs. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 2 yrs. exp. as audit team lead or auditor in charge.

-Or 6 yrs. exp. in auditing or accounting which must have included 3 yrs. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 2 yrs. exp. as audit team lead or auditor in charge.

-Or 12 mos. exp. as External Auditor 3, 66463.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.



<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Audit Manager 1	66466	EX	04/26/2009	14

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Supervises lower-level external auditors assigned to two or more units which may be located in district office &/or satellite office (e.g., plans & schedules field audits, management reviews & work assignments); conducts final review of all audit work papers, memos proposed exceptions, adjustments & reclassifications; justifies audit recommendations; adjusts audit procedures to accommodate complex or unexpected audit situations; answers questions related to complex issues of cost auditing & interpretation of applicable federal or state regulations & fiscal requirements; confers with staff concerning problems &/or emphasis of audits; develops & implements policies & procedures & standards for unit; coordinates audit functions with other agencies; participates in unit budgeting or monitors unit personnel assigned to administrative unit responsible for formulation & implementation of audit policy & procedures impacting audit practices & procedures, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

Conducts &/or attends entrance & exit conferences with external auditor; ensures lower-level auditors attend appropriate training, seminars &/or conferences; directs &/or assists in preparing cases for litigation & Chapter 119 hearings; consults & coordinates with other state, local & federal agencies &/or providers to develop, improve & maintain fiscal oversight & audit procedures; provides expert testimony in appeals process; responds to written & telephone inquiries; reviews & approves audit sanctions; represents department during federal or state audits of fiscal operations & investigations into alleged fraud &/or abuse; participates in budget preparation to ensure operational needs of section/region are met & attends conferences, meetings & seminars.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of governmental & generally accepted accounting principles & procedures; auditing standards & procedures; legal compliance requirements; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited; professional management practices; supervisory principles/techniques; Skill in operation of a personal computer & applicable software applications (e.g., spreadsheets; word processor; databases). Ability to define problems; address audit issues of high complexity; prepare, review &/or edit work papers; establish facts & draw valid conclusions; develop audit work plans & schedules; develop & implement operational audit policies, procedures & standards; analyze abstract concepts & draw valid conclusions; demonstrate high level of verbal & written communication; access, retrieve, collate information from internet; handle routine & sensitive inquiries written & in-person from contacts with other government officials, state/county staff, providers &/or general public; establish productive atmosphere as supervisor.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 5 yrs. exp. in auditing or accounting which must have included 30 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 1 yr. exp. or 1 yr. trg. in supervisory principles/techniques.

-Or 7 yrs. exp. in auditing, accounting which must have included 42 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 1 yr. exp. or 1 yr. trg. in supervisory principles/techniques.

-Or 12 mos. exp. as External Audit Supervisor, 66465.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Audit Manager 2	66467	EX	04/26/2009	15

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Supervises lower-level external audit managers & &/or supervisors (e.g., plans & schedules field audits, management reviews & work assignments; adjusts audit procedures to accommodate complex or unexpected audit situations; answers questions related to complex issues of cost auditing & interpretation of applicable federal or state regulations & fiscal requirements; confers with staff concerning problems &/or emphasis of audits; develops & implements policies, procedures & standards for unit; coordinates audit functions with other agencies or participates in unit budgeting or monitors unit expenditures ); or supervises lower-level managers, supervisors & external auditors involved in formulating & implementing audit policy & procedures impacting audit practices, quality management &/or technical assistance to agencies &/or providers under audit jurisdiction of assigned state agency, board or commission.

Ensures lower-level auditors attend appropriate training, seminars &/or conferences; reviews audit work papers, audit findings & recommendations or analyses of justifications for recommended action &/or reviews action taken by subordinate supervisory or other agency personnel; monitors audit findings & corrective action of auditees; initiates audit studies to increase program efficiency; confers with top management & representative of auditees to resolve serious administrative & operational problems; plans & directs staff training & delivers training to human services audit supervisors; operates personal computer to research & generate findings & reports; attends & represents department of staff & management meetings, conferences & training seminars to keep abreast of current issues, policies & procedures related to auditing; maintains logs, records & files; maintains contact with professional audit organizations; acts as liaison with federal & state auditors, individual providers & provider associations to resolve audit issues & handles routine & sensitive inquiries from contacts (e.g., state & federal government officials & representatives; other agencies & general public).

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of governmental & generally accepted accounting principle & procedures; auditing standards & procedures; legal compliance requirements; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited; professional management practices; supervisory principles/techniques. Skill in operation of a personal computer & applicable software applications (e.g., spreadsheets; word processor; databases). Ability to understand accounting system & procedures; address audit issues of high complexity; handle routine & sensitive inquiries from contacts, representatives of auditees & general public; interpret variety of instructions in written, oral, picture &/or schedule form; define problems, collect data, verify facts, demonstrate high level of verbal & written communications; establish productive atmosphere as manager of external audits.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 6 yrs. exp. in auditing or accounting which must have included 3 yrs. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 2 yrs. exp. or 2 yrs. trg. in supervisory principles/techniques.

-Or 8 yrs. exp. in auditing or accounting which must have included 4 yrs. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 3 yrs. exp. or 3 yrs. trg. in supervisory principles/techniques.

-Or 12 mos. exp. as External Audit Manager 1, 66466.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle of must be able to provide own transportation.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
External Audit Administrator	66468	EX	04/26/2009	16

**JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Plans, administers & directs statewide external audit function of agencies &/or providers receiving from or are subject to oversight by assigned state agency, board or commission, (e.g., plans or directs the planning of annual & long range audit plans including management reviews; oversees selection & implementation of appropriate audit standards; develops & implements audit manual; administers audit activities in conformity with office & department policies, procedures & standards; plans or oversees training for staff; initiates projects to improve audit operations, efficiency & effectiveness; plans budget; coordinates audit activities with other offices & bureaus) & supervises lower-level external audit managers & administrative/clerical support.

Develops position papers & other documents to support legislative proposals & administrative & judicial hearings; monitors audit findings & corrective actions of auditees; represents department of conferences, meetings & seminars; maintains contact with professional audit organizations; acts as liaison with federal & state auditors, individual providers & provider associations to resolve audit issues & provides technical assistance to facility managers.

**MAJOR WORKER CHARACTERISTICS:**

Knowledge of governmental & generally accepted accounting principles & procedures; auditing standards & procedures; legal compliance requirements; state & federal statutes & policies & procedures governing operations & financial accountability applicable to entities being audited; professional management practices; supervisory principles/techniques; financial & compliance requirements applicable to auditees. Skill in operation of a personal computer & applicable software applications (e.g., spreadsheets; word processor; databases). Ability to understand accounting system & procedures; address audit issues of high complexity; handle routine & sensitive inquiries from contacts, representatives of auditees & general public; interpret variety of instructions in written, oral, picture &/or schedule form; define problems, collect data & verify facts; demonstrate high level of verbal & written communications; establish productive atmosphere as manager of external audits.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:**

Completion of undergraduate core coursework in accounting, business administration, computer science or related field; 7 yrs. exp. in auditing or accounting which must have included 42 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 3 yrs. exp. or 3 yrs. trg. in supervisory principles/techniques.

-Or 9 yrs. exp. in auditing or accounting which must have included 54 mos. auditing exp. in accordance with auditing standards or in accordance with prescribed management policies &/or procedures as specified on agency position description; 3 yrs. exp. or 3 yrs. trg. in supervisory principles/techniques.

-Or 12 mos. exp. as External Audit Manager 2, 66467.

-Or equivalent of Minimum Class Qualifications for Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:**

Not applicable.

**UNUSUAL WORKING CONDITIONS:**

Requires frequent travel with possible overnight stays; positions which involve travel to audit sites in field also require valid Ohio driver's license in order to operate state-owned vehicle or must be able to provide own transportation.