

Job Performance Planning and Evaluation Program

JOB PERFORMANCE CATALOG
For

Auditor 3

To be used for developing Job Performance Plans
January, 2009

AUDITOR III

Major Job Responsibilities

- 1519. Plans Audits
- 1520. Performs Preliminary Audit Procedures
- 1521. Prepares Audit Workpapers
- 1522. Writes Audit Reports
- 1523. Supervising Audits
- 1524. Reviews Audit Reports
- 1525. Reviews Audit Workpapers
- 1526. Public Relations
- 1527. Performs Non-Audit Administrative Tasks
- 9001. Performs Audit Follow-Up

1519. Plans Audits

- 1519A. Promptly responds to requests by the assistant director for advice regarding the best possible team of auditors to be assigned to a particular audit based on the relative competencies of available staff members.
- 1519B. Provides relevant and supervisory assistance to the audit team in gathering all necessary preliminary information regarding the audit.
- 1519C. Assures that the audit team will make the maximum practical contribution to audit effectiveness as well as comply with all state departmental travel policies by assisting in the formulation of travel plans (including lodging arrangements and departure and arrival times).
- 1519D. Provides supervisory assistance to the auditor-in-charge in developing an audit time budget that provides the most realistic estimate possible of the number of hours required for an audit team of average competency to complete the audit.
- 1519E. Always makes on-site preliminary review and assessment of auditee's accounting system to serve as a basis for making informed decisions regarding the conduct of the audit.

1520. Performs Preliminary Audit Procedures

- 1520A. Always makes copies of reports, contracts, budgets and correspondence necessary for the performance of the audit.
- 1520B. Based on preliminary information gathered for the audit, prepares preliminary schedules that are accurate, neat, in correct format and grammatically correct with respect to narrative descriptions and notes.
- 1520C. Promptly contacts auditee to establish a date and time for entrance conference that is optimal with respect to the utilization of auditors' time and the needs of the auditee for ample advance notice.
- 1520D. Conducts entrance conference in a proficient and courteous manner and always writes a narrative description of the entrance conference for inclusion in the workpapers.

1521. Prepares Audit Workpapers

- 1521A. Consistently follows the workpaper policies of the Contract Audit Section/Comptroller 's Office.
- 1521B. Always prepares neat workpapers.
- 1521C. Always makes accurate computations.
- 1521D. Always uses clear, concise language in narrative expressions included in workpapers.
- 1521E. Clearly explains work performed and auditor's conclusions.
- 1521F. Always indicates resolution of problems.
- 1521G. Always organizes workpapers in a systematic manner.
- 1521H. Always provides adequate cross-referencing of workpapers.

1522. Writes Audit Reports

- 1522A. Consistently follows the basic format for audit reports adopted by the Contract Audit Section/Comptroller's Office.
- 1522B. Sufficiently develops audit findings to provide a clear understanding of the nature of the finding and the changes necessary for its resolution.
- 1522C. Writes clear and concise auditor's opinion by:
 - 1. Always consulting with assistant director if opinion other than unqualified is required.
 - 2. Selecting appropriate opinion based on circumstances.
 - 3. Using appropriate wording to explicitly express opinion.
- 1522D. Always uses correct grammar, spelling, punctuation and capitalization and good writing style.
- 1522E. Always completes the writing of audit reports in a timely manner.
- 1522F. Always provides adequate reference of audit reports to workpaper support.

1523. Supervises Audits

- 1523A. Conducts occasional on-site reviews of audit fieldwork.

1. Becomes familiar with auditee accounting system.
 2. Discusses direction and progress of audit fieldwork and any special problems with the assistant director.
 3. Conducts cursory reviews of audit workpapers.
 4. Instructs audit team as to changes that need to be made and additional work that needs to be done (if any).
- 1523B. Effectively deals with specific accounting or auditing problems arising in the course of the audit by:
1. Promptly discussing problem with assistants to gather all pertinent facts.
 2. Accurately determining if the problem can be resolved at this level or should be discussed at the next level of supervision.
 3. Knowing when to make a decision independently and when to consult a supervisor.
 4. Always takes appropriate action to resolve problem.

1524. Reviews Audit Reports

- 1524A. Always assures that appropriate format is followed.
- 1524B. Always assures that audit findings are sufficiently developed.
- 1524C. Always assures that auditor's opinion is appropriate and properly worded.
- 1524D. Always assures that the report utilizes correct grammar, spelling, punctuation, capitalization, and good writing style.
- 1524E. Always assures that report is adequately supported by and referenced to the workpapers.

1525. Reviews Audit Workpapers

- 1525A. Always determines whether workpapers have been accurately prepared.
- 1525B. Always determines whether workpapers were prepared in accordance with Contract Audit Section/Comptroller's Office policies.
- 1525C. Always determines whether workpapers properly document audit procedures performed and the results of those procedures.

1525D. Always determines whether the purpose of workpapers relates to audit objectives.

1525E. Always assures that workpapers contain sufficient evidence to support auditor's opinion and audit findings.

1525F. Always prepares point sheets to inform assistants of necessary corrections and determines that all points are properly cleared.

1526. Public Relations

1526A. Promptly reviews and answers correspondence from auditees and other interested parties relative to current and past audits.

1526B. Provides effective assistance to auditors in resolving accounting problems.

1526C. Communicates with outside parties in a positive, courteous manner.

1526D. Appearance, language, and general demeanor is always appropriate when representing the department.

1526E. Consistently keeps appointments; when appointments cannot be kept, notifies all parties promptly.

1527. Performs Non-Audit Administrative Tasks

1527A. Accurately and promptly completes personal time sheets, travel claims, leave reports, telephone logs and other required forms.

1527B. Reviews and approves time reports, travel claims and leave requests.

9001. Performs Audit Follow-Up

9001A. Always reviews with the auditee the final audit findings and accounting system deficiencies.

9001B. Always reviews the implementation of the final audit findings and correction of accounting system deficiencies with the auditee before the next periodic audit.