



STATE OF NEVADA
Department of Administration
Division of Human Resource Management

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
AUDIT MANAGER	38	B	7.139
AUDIT SUPERVISOR	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

SERIES CONCEPT

Auditors conduct audits on financial and/or tax accounts, records, activities, operations and/or internal controls of individuals, business organizations, state agencies or other government jurisdictions subject to State taxation or regulation to ensure compliance with State and Federal rules and regulations and legal requirements and/or proper safeguarding of agency funds.

Research the past audit history of individuals, organizations or agencies and develop and/or perform audit steps as defined in an approved audit program.

Review financial and/or tax accounts and records, examine narrative and flowchart documentation and interview personnel involved to determine compliance with a specific set of governing laws, rules, regulations, policies, procedures, agreements and contracts; investigate past activities and practices of the individual or organization by examining business records which may have to be obtained from a variety of sources.

Conduct audits in accordance with generally accepted government auditing standards, generally accepted auditing standard, and/or standards for the professional practice of internal auditing as adopted by the work unit.

Document all findings and prepare work papers and reports that summarize audit findings and recommendations regarding adequacy of controls, operational procedures and/or determination of financial adjustments/deficiencies; improve and modify controls and procedures in order to standardize systems and/or practices, to strengthen the integrity of the system and to ensure compliance with applicable regulations and policies.

Conduct entrance and exit interviews with individuals, organization representatives or agency division heads to explain the purpose and scope of the audit, to discuss findings, verify facts and answer questions regarding the audit.

Monitor the progress of implementation and the ongoing adherence to procedures and policies established as a result of audit findings.

Conduct special investigations and specific audits in areas determined to be "at risk" by the supervisor; investigate suspected instances of fraudulent activity conducted by either employees, contractors and/or vendors as necessary.

Prepare reports, conduct research, and develop case files for maintaining evidence in each case; develop final departmental administrative determinations; preserve evidence for future litigation.

May represent evidence before state governing bodies and/or provide testimony in a court of law in defense of the departmental administrative determinations.

Effect the collection of delinquent contributions including recommending possible legal action against delinquent entities; prepare and serve legal documents on tax assessments to organizations and individuals; may serve legal documents to execute on judgment liens and may instruct law enforcement to seize assets.

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SERIES CONCEPT (cont'd)

Perform related duties as assigned.

CLASS CONCEPTS

AUDIT MANAGER: Under general direction, incumbents must have in-depth knowledge of the full range of duties described in the series concept and are responsible for the development, implementation and review of audit plans, programs, work papers, and reports; assist management in the development of rules, regulations, policies and procedures for the work unit; and may assist management in the development of the work unit's budget. Incumbents must supervise a staff consisting of one or more Audit Supervisors or have responsibility for managing an audit unit of lower level Auditor III and/or Auditor II positions. Supervision includes performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. Work is assigned through adherence to an approved annual audit plan coordinated with agency goals and objectives and is reviewed through goal attainment and as unusual circumstances occur.

AUDIT SUPERVISOR: Under general direction, incumbents either:

- 1) Act as a Regional Audit Manager in the Employment Security Division of the Department of Employment, Training and Rehabilitation; or
- 2) Within the Department of Taxation, act as a supervisor over at least four lower level Auditors to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. In addition to being knowledgeable of and able to perform the full range of duties described in the series concept, incumbents are responsible for the review of all completed audits in their unit; serve as the first level of review in resolving appealed determinations and represent cases before the hearing officer as required; determine audit inventory and select accounts to be audited; and develop and deliver public training workshops. Positions assigned to this level in the series are distinguished from the Auditor III based upon the technical complexity involved in work assignments, broader and more varied audit types, a more in-depth and specialized knowledge required to perform these duties and the number of positions supervised.

AUDITOR III: Under limited supervision, incumbents are expected to perform the full range of duties described in the series concept and either:

- 1) Supervise a staff of lower level auditors to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline; and conduct the most difficult audits which are sensitive or highly complex in nature as defined by each agency. Incumbents assign and review work for technical accuracy and provide guidance and assistance as needed; or
- 2) Perform internal audits the preponderance of the time as a permanent assignment. Internal auditing is defined as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations through evaluation of systems and processes. Auditing activities go beyond document review and are aimed at mitigating risks; ensuring effective and efficient operations; ensuring reliability and integrity of financial and operational information; safeguarding of assets; and compliance, by the employing agency, with laws, rules, regulations and established policies and procedures.

AUDITOR II: Under general supervision, incumbents perform the full range of duties described in the series concept and perform audits of both a routine and complex nature. Work is assigned through adherence to an approved annual audit plan coordinated with agency goals and objectives and is reviewed and evaluated for technical accuracy to existing audit standards. Incumbents assist in training less experienced or lower level auditors. This is the journey level in the series.

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CLASS CONCEPTS (cont'd)

AUDITOR I: Under general supervision, incumbents learn to perform the duties described in the series concept in a training capacity or may be permanently allocated at the sub-journey level performing the most basic auditing assignments as determined by the agency. Work is assigned through specific instructions and is reviewed for technical accuracy to existing audit standards. Incumbents assist higher level auditors in conducting audits of a routine nature. This class represents the trainee level and may provide for progression to the next level in the series upon meeting the minimum qualifications, satisfactory performance and with the approval of the appointing authority.

MINIMUM QUALIFICATIONS

SPECIAL REQUIREMENT:

- * Pursuant to NRS 284.4066, some positions in this series have been identified as affecting public safety. Persons offered employment in these positions, must submit to pre-employment screening for controlled substances.
- * A valid driver's license or evidence of equivalent mobility is required at the time of appointment and as a condition of continuing employment.

INFORMATIONAL NOTE:

- * Applicants must attach a copy of their college or university transcripts indicating successful completion of required credits in accounting and/or auditing.

AUDIT MANAGER

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university, which included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing, and four years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or an equivalent education, supplemented by 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing, and six years of professional experience as described above; **OR** one year of experience as an Audit Supervisor in Nevada State service; **OR** two years of experience as an Auditor III in Nevada State service which includes an additional 3 college credits in intermediate accounting and/or auditing; **OR** an equivalent combination of education and experience as described above, which must have included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing. *(See Special Requirements and Informational Note)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

Detailed knowledge of: audit procedures to sufficiently review complex audits. **Working knowledge of:** supervisory techniques including selection, modification, training, work assignment and review, employee evaluation, setting work performance standards and discipline. **Ability to:** evaluate audit reports against a set of established standards to arrive at a final determination; control and direct multiple audit operations of an assigned unit; develop and implement policies, procedures, standards, rules and regulations; assess the operational impact of legislation or audit recommendations; make independent decisions regarding audit findings and corrective recommendations; provide technical advisement to management, lower level staff and the general public; develop appropriate methodologies to meet objectives; comply with professional standards of conduct. **Skill in:** written English sufficient to review, edit, and enhance formal determination letters regarding non-compliance with applicable regulations and laws; motivating others to effective action; collection and presentation of evidence in

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MINIMUM QUALIFICATIONS (cont'd)

AUDIT MANAGER (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (cont'd)

audit findings to present at hearings; delegating work to others to effectively accomplish goals and objectives within prescribed time frames; and all knowledge, skills and abilities at the lower levels.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Detailed knowledge of: goals and objectives of the Department and work unit.

AUDIT SUPERVISOR

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university, which included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing, and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or equivalent education, supplemented by 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing, and five years of professional experience as described above; **OR** one year of experience as an Auditor III in Nevada State service which includes an additional 3 college credits in intermediate accounting and/or auditing; **OR** an equivalent combination of education and experience as described above, which must have included 6 college credits in beginning accounting and/or auditing and 6 college credits in intermediate accounting and/or auditing. (*See Special Requirements and Informational Note*)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Detailed knowledge of: Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. **Working knowledge of:** administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings; audit methodology to review and approve audit reports of others. **General knowledge of:** supervisory principles and practices to include performance evaluations, work performance standards, scheduling, work assignment and review, training and discipline. **Ability to:** evaluate complex information against a set of standards; identify professional development needs of others and coach and mentor subordinate staff; use logic to analyze or identify underlying principles, relationships, or facts associated with information to draw logical conclusions; review and/or edit documents for accuracy, completeness and compliance with established laws, regulations and policies; organize audits by type and size to maintain a high level of productivity; apply accounting principles and concepts to audit problems. **Skill in:** written English sufficient to review, edit, and enhance formal determination letters regarding non-compliance with applicable regulations and laws; motivating others to effective action; organizing the activities of others and delegating work to effectively accomplish goals and objectives; determining correct mathematical methods or formulas to solve problems; providing consultation and/or expert advice or testimony; and all knowledge, skills and abilities required at the lower levels.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

(These are identical to the Entry Level Knowledge, Skills and Abilities required for Audit Manager.)

AUDITOR III

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university, which included 6 college credits in beginning accounting and/or auditing and 3 college credits in intermediate accounting and/or auditing, and two years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or

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MINIMUM QUALIFICATIONS (cont'd)

AUDITOR III (cont'd)

EDUCATION AND EXPERIENCE (cont'd)

equivalent education, supplemented by 6 college credits in beginning accounting and/or auditing and 3 college credits in intermediate accounting and/or auditing, and four years of professional experience as described above; **OR** one year of experience as an Auditor II in Nevada State service, which includes an additional 3 college credits in intermediate accounting and/or auditing; **OR** an equivalent combination of education and experience as described above which included 6 college credits in beginning accounting and/or auditing and 3 college credits in intermediate accounting and/or auditing. (*See Special Requirements and Informational Note*)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Detailed Knowledge of: generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; audit techniques and procedures to effectively conduct audits of both private and government entities; accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity. **Working knowledge of:** Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance; data processing principles and methods of auditing computerized accounting systems; laws, rules, regulations, court decisions and precedents relevant to the area of assignment. **General knowledge of:** administrative law procedures for an administrative hearing, as well as, the collection and presentation of evidence at administrative hearings; audit procedures sufficient to complete complex audits with minimal supervision. **Skill in:** organizing and presenting evidence and documentation; written English sufficient to review, edit and enhance formal determination letters regarding non-compliance with applicable regulations and laws; investigating laws, court cases, hearing officer decisions and/or other relevant research materials; and all knowledge, skills and abilities required at the lower levels.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

(*These are identical to the Entry Level Knowledge, Skills and Abilities required for Audit Supervisor.*)

AUDITOR II

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university, which included 6 college credits in beginning accounting and/or auditing, and one year of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** graduation from high school or equivalent education, supplemented by 6 college credits in beginning accounting and/or auditing and three years of professional experience as described above; **OR** one year of experience as an Auditor I in Nevada State service; **OR** an equivalent combination of education and experience as described above, which must have included 6 college credits in beginning accounting and/or auditing. (*See Special Requirements and Informational Note*)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Working knowledge of: generally accepted accounting principles and audit techniques and procedures; investigative procedures used to establish facts; report writing to delineate audit techniques utilized, facts discovered, and conclusions reached. **General knowledge of:** federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine an organization's compliance. **Skill in:** reading technical documents such as leases, rental agreements, purchase agreements, bids and financial statements; analyzing financial systems and making corrective recommendations; and all knowledge, skills and abilities required at the lower level.

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MINIMUM QUALIFICATIONS (cont'd)

AUDITOR II (cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Auditor III.)

AUDITOR I

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university, which included 6 college credits in beginning accounting and/or auditing; **OR** graduation from high school or equivalent education, supplemented by 6 college credits in beginning accounting and/or auditing, and two years of professional or technical level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** two years of experience as an Accountant Technician I in Nevada State service; **OR** an equivalent combination of education and experience as described above, which must have included 6 college credits in beginning accounting and/or auditing. *(See Special Requirements and Informational Note)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

General knowledge of: accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis; generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; audit techniques and procedures to effectively conduct audits of both private and government entities. **Ability to:** use word processing, database, spreadsheet and other computer software programs. **Skill in:** basic mathematical computation; written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Auditor II.)

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

	<u>7.139</u>	<u>7.145</u>	<u>7.148</u>	<u>7.154</u>	<u>7.161</u>
ESTABLISHED:	9/60	7/1/93P 3/9/93PC	1/1/61	1/1/62	5/18/78
REVISED:				9/1/64	
REVISED:			9/1/65		
REVISED:	4/1/66				
REVISED:			5/18/78	5/18/78	10/25/85
REVISED:				2/9/79-3	2/9/79-3
REVISED:	5/18/79-3				
REVISED:	1/24/84				
REVISED:			10/25/85	10/25/85	
REVISED:	11/13/87-3				
REVISED:			6/9/89-3	6/9/89-3	6/9/89-3
REVISED:	7/1/93P		7/1/93P	7/1/93P	7/1/93P
REVISED:	3/9/93PC		3/9/93PC	3/9/93PC	3/9/93PC
REVISED:	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC

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REVISED:	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC
REVISED:		7/1/15R			
		11/5/15UC			
REVISED:	9/30/16PC	9/30/16PC	9/30/16PC	9/30/16PC	9/30/16PC
REVISED:					11/17/16UC