



STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Division of Human Resource Management
209 E. Musser Street, Suite 101 | Carson City, Nevada 89701
Phone: (775) 684-0150 | <http://hr.nv.gov> | Fax: (775) 684-0122

MEMORANDUM
HR#34-18

July 23, 2018

TO: DHRM Listserv Recipients

FROM: Peter Long, Administrator *Peter Long*
Division of Human Resource Management

SUBJECT: PROPOSED CLASSIFICATION CHANGES – EXECUTIVE BRANCH
AUDITOR SERIES

Attached are proposed classification changes for your information pursuant to NRS 284.160, subsections 3 through 5. If you have any comments or objections regarding these changes, please send your written notification to Beverly Ghan at bghan@admin.nv.gov no later than August 22, 2018.

If no written objections are received in this office by August 22, 2018, action will be taken to effect the changes and a report will be made to the Personnel Commission.

Attachments

NOTICE OF PROPOSED CLASSIFICATION CHANGES

Number: Posting #1-19
Posting Expires: August 22, 2018

Per NRS 284.160, the Administrator may make a change in classification without the prior approval of the Commission. The following change(s) are proposed:

CURRENT				PROPOSED			
CODE	TITLE	GRADE	EEO-4	CODE	TITLE	GRADE	EE0-4
7.211	Executive Branch Auditor IV	44	B	<i>7.211</i>	<i>Executive Branch Auditor IV</i>	<i>44</i>	<i>B</i>
7.212	Executive Branch Auditor III	42	B	<i>7.212</i>	<i>Executive Branch Auditor III</i>	<i>42</i>	<i>B</i>
7.213	Executive Branch Auditor II	41	B	<i>7.213</i>	<i>Executive Branch Auditor II</i>	<i>41</i>	<i>B</i>
7.214	Executive Branch Auditor I	39	B	<i>7.214</i>	<i>Executive Branch Auditor I</i>	<i>39</i>	<i>B</i>

Basis for Recommendation

At the request of the Governor's Finance Office, the Division of Human Resource Management has conducted a review of the Executive Branch Auditor series. Analysts within the Division of Human Resource Management (DHRM) worked with subject matter experts from the Governor's Finance Office and, as a result of this review, it is recommended that the Minimum Qualifications, Education & Experience section, for the Executive Branch Auditor I be amended to allow for the addition of a Bachelor's degree and two years of professional auditing experience equivalent to an Auditor III in Nevada State Service.

In addition, minor changes were made to the Minimum Qualifications, Education & Experience sections at every level to account for additional equivalencies, verbiage changes and to maintain consistency with formatting and structure.

These changes will allow for greater flexibility in the recruitment process and will generate a more robust pool of applicants, both internally and externally.

Throughout the review, management staff within the Governor's Finance Office and analysts within DHRM participated by offering recommendations and reviewing changes as the process progressed and they support the recommended changes.

Note: Changes to the class specifications are noted as follows: additions in blue and deletions in red.

The formal recommendations and specifications are on file with the Division Administrator, Human Resource Management. To view a copy in Carson City, go to 209 East Musser Street, Suite 101; in Las Vegas, go to 555 East Washington Avenue, Suite 1400. For more information call (775) 684-0130.

Objections to the proposed change(s) must be received in writing by August 22, 2018. Objections should be addressed to Beverly Ghan, Deputy Division Administrator, Compensation, Classification and Recruitment Section of the Division of Human Resource Management, 209 East Musser Street, Suite 101, Carson City, Nevada 89701-4204.

POSTING DATE: July 23, 2018



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>
EXECUTIVE BRANCH AUDITOR IV	44	B	7.211
EXECUTIVE BRANCH AUDITOR III	42	B	7.212
EXECUTIVE BRANCH AUDITOR II	41	B	7.213
EXECUTIVE BRANCH AUDITOR I	39	B	7.214

SERIES CONCEPT

Executive Branch Auditors plan, organize and conduct comprehensive reviews of programs and activities of executive branch agencies in accordance with the standards of the Institute of Internal Auditors. Auditing duties include thorough analysis and evaluation of the agency's mission, goals and objectives; the efficiency and effectiveness of agency operations; compliance with State and federal laws, regulations and administrative directives; the effectiveness and appropriateness of internal controls; and conformance with best management practices.

Conduct audits of organizational units, programs and functional activities of an assigned executive branch agency; determine the source and extent of information to be reviewed; review and evaluate work processes, procedures manuals, agency mission and policy statements, performance indicators, statistics, records, reports, data management methods, and other information applicable to the scope of the assigned audit.

Conduct comprehensive internal audits which may encompass financial, compliance and performance audits:

Compliance audits assess the agency's compliance with State statutes, federal laws and regulations, departmental policies and administrative guidelines. Areas of non-compliance, errors, waste, omissions and conflicts of interest are documented and reported; alleged illegal actions must be reported immediately upon discovery to the Executive Branch Audit Committee as required by statute.

Performance audits involve a comprehensive review of an agency's activities to determine how economically, effectively and efficiently its objectives were achieved.

Financial related audits include the analysis of an agency's economic activity as measured and reported by accounting methods. Internal control mechanisms are reviewed to ensure appropriate financial management and reporting, the existence of clear audit trails, and separation of critical functions and duties.

Gather audit information and evidence by meeting with agency officials and personnel, interviewing employees at all levels of the organization, and observing and documenting work practices and processes; determine the appropriateness of random or statistical sampling and/or other methodology specific to the audit.

Document audit findings and develop work papers detailing the specific information reviewed, questions raised, and other audit activities; write audit recommendations for correcting unsatisfactory conditions, improving agency or program operations, and reducing cost; describe deficiencies, duplication of effort, lack of compliance with laws and regulations, performance in relation to established measures and criteria, and management practices.

Prepare comprehensive final audit reports describing the scope, approach and findings of the audit; prepare charts, graphs, spreadsheets, summaries and related materials using microcomputer equipment.

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EXECUTIVE BRANCH AUDITOR II	41	B	7.213
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SERIES CONCEPT (cont'd)

Perform follow-up reviews to determine adequacy of corrective actions taken to improve deficient conditions.

Participate in special projects and reviews at the request of management.

Perform related duties as assigned.

CLASS CONCEPTS

Executive Branch Auditor IV: This is the supervisory level in the series, and incumbents report directly to the Chief of Internal Audits. Duties include assigning audits, staff and budget to lower level auditors within the scope of the division's annual audit schedule.

Serve as an audit team supervisor; recruit, select, train, supervise and evaluate the performance of assigned personnel; prepare and establish work performance standards, provide for appropriate training opportunities, counsel and discipline staff as required.

Review and approve the scope, purpose and audit approach; review work schedules including the estimated time required and the nature and extent of audit work involved; review activity reports to assess audit progress; and ensure conformance to established professional standards for internal auditing.

Review and edit audit reports, analyze audit findings, identify factors causing deficient conditions, and recommend courses of action to improve unsatisfactory conditions.

Serve as the primary contact with agency management and present the final audit report to the Executive Branch Audit Committee in conjunction with the Chief of Internal Audits.

Accumulate data, maintain records, and prepare reports related to the administration of audit projects and other assigned activities.

Executive Branch Auditor III: In addition to duties performed at the Executive Branch Auditor II level, incumbents perform risk analysis of agencies and auditable activities and determine their relative significance and sensitivity. This is a systematic process for assessing and integrating professional judgments about the probable occurrence of adverse conditions and/or events.

Analyze pertinent risk factors which may include the nature of agency programs, the dollar amount of expenditures, and the number of people affected; the source and amount of agency revenues; the significance and sensitivity of agency programs; non-compliance with State laws and regulations; the adequacy and effectiveness of internal control systems; susceptibility for misuse or misappropriation of assets or funds; aggressive management practices in regard to financial reporting, budgeting and cash management; financial and economic conditions; complexity or volatility of activities; impact of government regulations and related funding sources; geographical dispersion of operations; organizational, operational, technological or economic changes; management responsiveness to audit findings and corrective action taken; and the date and results of previous legislative or executive branch audits. Present final audit report to the Executive Branch Audit Committee at the discretion of the Chief of Internal Audits.

Executive Branch Auditor II: Incumbents at this level determine the direction and thrust of the proposed audit effort, plan the scope and theory of the audit, recommend staff required to complete the audit, and develop

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CLASS CONCEPTS (cont'd)

Executive Branch Auditor II: (cont'd)

an audit program. They may work in a lead capacity to lower level auditors and assistants and are responsible for determining specific audit procedures to be used, including statistical sampling and electronic data processing equipment. Incumbent may be required to evaluate the performance of individual auditors assigned to a specific project, but this does not constitute permanent supervisory responsibility.

Make oral and written presentations to management during and at the conclusion of the audit, discussing deficiencies and recommending corrective action; prepare formal written reports, expressing opinions on the adequacy and effectiveness of the system, and the efficiency with which activities are completed. Present final audit report to the Executive Branch Audit Committee at the discretion of the Chief of Internal Audits.

Executive Branch Auditor I: Incumbents at this level perform the majority of duties described in the series concept and may independently audit a small agency or work as part of a team of auditors on large and more complex audits. Planning and organizing audits, determining audit scope, and developing appropriate methodology are duties associated with higher levels in the series. Present final audit report to the Executive Branch Audit Committee at the discretion of the Chief of Internal Audits.

MINIMUM QUALIFICATIONS

INFORMATIONAL NOTES:

- * Incumbents who possess current licensure as a Certified Public Accountant (CPA) in another state or jurisdiction must obtain certification by reciprocity in the State of Nevada within the probationary period.
- * Incumbents licensed as Certified Public Accountant (CPA) must maintain their license as a condition of continuing employment.
- * Incumbents licensed as Certified Internal Auditors must maintain their license as a condition of continuing employment.

EXECUTIVE BRANCH AUDITOR IV

EDUCATION AND EXPERIENCE: Current licensure as a Certified Public Accountant (CPA) and four years of professional level auditing experience; **OR** a Master's degree *from an accredited college or university* in business administration, accounting, finance or closely related field and five years of professional auditing experience. At least **[three] two** years of the required experience must have included the **[direction] leadership** of large, complex, independent and comprehensive audits. This experience must have included **[work-in-performance,] compliance, [or] financial, or performance** audits; **OR** current certification as a Certified Internal Auditor and five years of professional auditing experience which included **[work-in-performance,] compliance, [or] financial, or performance** audits or reviews; **OR one year of experience as an Executive Branch Auditor III in Nevada State service to include the above detailed education and/or certification.** (See Informational Notes)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
Detailed knowledge of: principles, practices and trends in public administration, organization and management; internal controls and organizational structures; audit planning processes including staffing and scheduling. **Ability to:** direct multiple audits of programs and activities; review and approve the scope, theory, purpose and audit approach of audits assigned to lower level auditors; make independent decisions

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MINIMUM QUALIFICATIONS (cont'd)

EXECUTIVE BRANCH AUDITOR IV (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): (cont'd) regarding audit methodology, findings, recommendations, and corrective action; make oral presentations of final audit reports to agency management and the Executive Branch Audit Committee; provide the highest level of technical advisement to agency management; train, supervise and evaluate the performance of assigned personnel; *and all knowledge, skills and abilities required at the lower levels.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
Working knowledge of: fiscal accountability in the public sector; division policies and procedures; regulations related to State personnel administration. **Ability to:** effectively manage an audit team assigned to conduct comprehensive reviews of State agencies, programs and activities.

EXECUTIVE BRANCH AUDITOR III

EDUCATION AND EXPERIENCE: Current licensure as a Certified Public Accountant (CPA) and three years of professional level auditing experience; **OR** a Master's degree *from an accredited college or university* in business administration, accounting, finance or closely related field and four years of professional auditing experience. At least one year of the required experience must have included performing in a leadership role to other auditors while conducting complex and sensitive audits. This experience must have included [~~work in performance,~~] compliance, [~~or~~] financial, *or performance* audits; **OR** current certification as a Certified Internal Auditor and four years of professional auditing experience which included [~~work in performance,~~] compliance, [~~or~~] financial, *or performance* audits or reviews; **OR one year of experience as an Executive Branch Auditor II in Nevada State service to include the above detailed education and/or certification.** (See Informational Notes)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
Detailed knowledge of: sources of information and research techniques; fiscal and organizational management principles and practices; quantitative analysis methods. **Working knowledge of:** principles of work direction and guidance; team dynamics and leadership. **Ability to:** perform risk analysis of executive branch agencies to assess the probable occurrence of adverse events/conditions; plan, organize, oversee and participate in complex audits involving sensitive issues; provide technical expertise and advisement to the management of audited agencies concerning internal controls, fiscal management and operations; direct the efforts of an audit team and evaluate the performance of each auditor; *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 Executive Branch Auditor IV).

EXECUTIVE BRANCH AUDITOR II

EDUCATION AND EXPERIENCE: Current licensure as a Certified Public Accountant (CPA) and two years of professional level auditing experience; **OR** a Master's degree *from an accredited college or university* in business administration, accounting, finance or closely related field and three years of professional auditing experience. At least one year of the experience must have included [~~work in performance,~~] compliance, [~~or~~] financial *or performance* audits; **OR** current certification as a Certified Internal Auditor and three years of professional auditing experience [~~which included work~~] in [~~performance,~~] compliance, [~~or~~] financial, *or performance* audits or reviews; **OR one year of experience as**

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MINIMUM QUALIFICATIONS (cont'd)

EXECUTIVE BRANCH AUDITOR II (cont'd)

EDUCATION AND EXPERIENCE: (cont'd)

an Executive Branch Auditor I in Nevada State service to include the above detailed education and/or certification. (See Informational Notes)

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

Detailed knowledge of: General accounting and auditing principles; oral and written communication skills. **Working knowledge of:** functions and scope of departments and major divisions within the Executive Branch of State government. **Ability to:** plan, organize and implement an audit plan; serve as team leader in the field; provide work direction and guidance to lower level auditors and support staff as assigned; clearly define audit procedures and objectives; develop appropriate methodologies and approaches to meet audit objectives; identify complex and sensitive issues affecting the audit; identify agency deficiencies and recommend corrective action; *and all knowledge, skills and abilities required at the lower level.*

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

(These are identical to the Entry Level Knowledge, Skills and Abilities required for Executive Branch Auditor III).

EXECUTIVE BRANCH AUDITOR I

EDUCATION AND EXPERIENCE: Current licensure as a Certified Public Accountant (CPA); **OR** a Master's degree *from an accredited college or university* in business administration, accounting, finance or closely related field and one year of professional auditing experience [~~which included work~~] in [~~performance,~~] compliance, [~~or~~] financial, *or performance* audits or reviews; **OR** a Bachelor's degree *from an accredited college or university in business administration, accounting, finance or closely related field* and two years of experience as described above or two years equivalent to an Auditor III in Nevada State service; **OR** current certification as a Certified Internal Auditor and one year of professional auditing experience [~~which included work~~] in [~~performance,~~] compliance, [~~or~~] financial, *or performance* audits or reviews. (See Informational Notes)

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

Working knowledge of: General accounting and auditing principles; oral and written communication skills; sources of information and research techniques; fiscal and organizational management principles and practices; quantitative analysis methods. **General knowledge of:** functions and scope of departments and major divisions within the Executive Branch of State government. **Ability to:** conduct audits efficiently and effectively within established audit schedules; interpret and apply the standards of the Institute of Internal Auditors to specific audits and projects; provide technical advisement to agency management; develop innovative analysis, appraisals, and recommendations concerning an agency's mission, goals, and objectives; analyze, organize and synthesize a variety of information into supported audit findings and logical recommendations; identify and evaluate the materiality and significance of deviations from good business practices and recommend improvements to promote efficiency, effectiveness and compliance with acceptable procedures and practices; exercise due professional care and remain alert to the possibility of intentional wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness, and conflicts of interest; write clear, concise, complete and grammatically correct reports, recommendations and related materials; systematically review information and document audit findings; review management and related internal controls for adequacy; evaluate an agency's compliance with State and federal laws and regulations; conduct follow-up reviews to determine the adequacy of corrective actions taken to improve deficient conditions; comply with professional standards of conduct; conduct effective interviews with all levels of

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MINIMUM QUALIFICATIONS (cont'd)

EXECUTIVE BRANCH AUDITOR I (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application): (cont'd)
 staff within the audited agency; work both independently and as a member of a team; operate microcomputer equipment including word processing, spreadsheet and database software.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Executive Branch 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>7.211</u>	<u>7.212</u>	<u>7.213</u>	<u>7.214</u>
ESTABLISHED:	10/1/99P 9/10/99PC	10/1/99P 9/10/99PC	10/1/99P 9/10/99PC	10/1/99P 9/10/99PC
REVISED:	12/23/05UC	12/23/05UC	12/23/05UC	12/23/05UC
REVISED	7/30/15RNC	7/30/15UC	7/30/15UC	7/30/15UC
REVISED:	8/22/18UC	8/22/18UC	8/22/18UC	8/22/18UC