



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

AUDITOR II

Job Number: 20001665

Job Code: 91570V230916

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 09/16/2023

Grade: 13 Salary (MIN - MID):

\$20,549-\$30,824 - Hourly

\$3,339.22-\$5,008.90 - 37.5 Hr. Monthly Salary

\$3,561.84-\$5,342.84 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Conducts limited scope audits, with minimal factors, in the simple analysis of financial and statistical records, reports and statements, and accounting policies and procedures. Determines the appropriate internal control operations, compliance provisions, state laws and regulations that are applicable to audit procedures; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE, TRAINING, OR SKILLS:

One year of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as Certified Public Accountant or as a Certified Internal Auditor will substitute for the required education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Conducts simple audits with minimal factors, such as invoice or receipts audits to ensure compliance with state laws, regulations and policies. Interpret policies, laws, regulations, internal controls, etc. and applies same to audit. Applies professional auditing standards, methods and procedures to identify, analyze and make recommendations concerning the accuracy of accounting systems. Examines and tests ledgers, journals and other books of original entry for compliance with federal and/or state policies and regulations. Interviews using basic procedural questions. Prepares workpapers and accumulates documenting evidence in support of audit adjustments, recommendations and reports. Organizes written procedures, results, and conclusions for a comprehensive audit report. Evaluates internal operations and makes recommendations concerning improvements in operational efficiency. Provides training and assistance to less experienced auditors. Determines compliance of third party providers with contractual agreements. Investigates differentials in vendor charges with contract estimates to determine if unauthorized charges in services have been made. Assists in developing sections of the audit program and in drafting the final audit report. Assists in explaining findings to agency officials, third parties and other interested parties. Keeps abreast of current audit standards. Maintains a working knowledge of federal and state policies and regulations governing the programs, reports and statements to be audited.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform work in an office setting. Frequent travel to audit site required.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job title may be required to submit to a drug-screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.