



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

AUDITOR III

Job Number: 20001666

Job Code: 91590V230916

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 06/16/1982

Job Revised: 09/16/2023

Grade: 14 Salary (MIN - MID):

\$22,602-\$33,903 - Hourly

\$3,672.84-\$5,509.24 - 37.5 Hr. Monthly Salary

\$3,917.68-\$5,876.52 - 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 full scope audits in the analysis of financial and statistical records, reports, statements, and accounting policies and procedures. Determines the appropriate internal control operations, compliance provisions, state laws and regulations that are applicable to audit procedures; including the development of the audit plan with various factors; 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:

Two years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as a 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 full scope audits of multiple areas to ensure compliance with state laws, regulations, and policies. Identifies, documents and analyzes the accounting or statistical systems, source documents, and related internal administrative controls and prepares appropriate audit programs. Researches issues and determines appropriate audit approach and procedures. Completes or reviews in-depth processes and adapts to the different audit procedures that need to be performed. Leads meetings for gaining an understanding of the audit client. Leads exit conferences detailing all the issues with the client's audit. Interpret audit work into a written audit report for implementation of corrective plans. . May coordinate the work of other auditors. Provides on-the-job training and assistance to audit staff. Determines compliance of third party providers with contractual agreements. Investigates differentials in vendor charges with contract estimates to determine if unauthorized charge in services have been made. Develops workpapers and reports in constructing final audit. Prepares final audit report. Explains findings to third parties, agency officials and other interested parties. Keeps abreast of current audit standards by attending meetings and training sessions as appropriate. 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 duties in an office setting. Frequent travel may be 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.