



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

AUDITOR IV

Job Number: 20001667

Job Code: 91600V230916

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 02/01/1984

Job Revised: 09/16/2023

Grade: 15 Salary (MIN - MID):

\$24,863-\$37,295 - Hourly

\$4,040.24-\$6,060.44 - 37.5 Hr. Monthly Salary

\$4,309.60-\$6,464.48 - 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 specialized and complex audits, such as investigations of fraud or program abuse. Responsible for quality control and assurance; Reviews the completed audit reports of professional auditors for compliance with generally accepted accounting and auditing standards and to maintain the quality of audit work; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

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

EXPERIENCE, TRAINING, OR SKILLS:

Three 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 complex audits, such as tolling and large construction audits, consultant design build projects, and large trucking companies to ensure compliance with state laws, regulations, and policies. Conducts special projects by the Internal Audit Committee and Office of Inspector General. Leads advanced or complex audits that require an audit team approach. Leads audit meetings. Resolves all issues related to the audit. Reviews completed audits for compliance with generally accepted accounting and auditing standards. Consults with audit supervisor or manager on review expectations. Provides coaching notes to auditors based on result of audit review. Assists auditors to make necessary corrections. Insures accuracy of workpapers, adjustments, conclusions and opinion. Provides technical assistance to audit staff as required during the performance of an audit. Provides advice as to when to terminate and when to continue an audit. Keeps audit manager informed as to the progress of audit assignments and the performance of staff auditors. Maintains constant contact with management personnel of the agency or third party contractor being audited. Provides general research of laws, regulations, accounting procedures and program policies and procedures. Interprets and applies federal and state policies and regulations. Attends meetings and training sessions to develop and to improve audit skills. Keeps audit staff informed of significant auditing trends and problems. May coordinate and provide training to auditors. Reviews workpapers, reports, and memoranda of private audit firms to assure compliance with cabinet audit specifications. Makes recommendations regarding the coordination of program audit policies and corresponds with program staff, private audit firms, and the management of contract agencies on all audit-related matters. Provides specialized audit expertise with respect to investigating allegations of fraud and/or program abuse. Coordinates audit efforts and/or assists other agencies as needed. Conducts specially requested internal audits developing and presenting audit findings and recommendations to upper-level management personnel in the Cabinet. Completes audits and special auditing procedures as it relates to the organization and present those findings and recommendations to upper-level management within the organization and to determine if additional work is appropriate. May supervise or coordinate the work of professional auditing staff.

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. Occasional 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.