COMMONWEALTH OF KENTUCKY
JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS AUDITOR V

Job Number: 20001681

Job Code: 91800V250616

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1990

Job Revised: 06/16/2025

Grade: 16	Salary (MIN - MID):	**Special Entrance Rate:**
	$27.348-$41.022 - Hourly	**NONE**
	$4,444.06-$6,666.08 - 37.5 Hr. Monthly Salary	**NONE**
	$4,740.32-$7,110.48 - 40 Hr. Monthly Salary	**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.*

Under direction, performs all audit processes in financial or information technology audits or special examinations of state, local and governmental units to include risk assessment and ensure risks are adequately addressed in the audit. May delegate portions to other auditors; 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:

Must have four years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

A master's degree, admitted to practice law in good standing in the Commonwealth of Kentucky, or certification as a Certified Public Accountant, Certified Information Systems Auditor, Certified Information Security Manager, Certified Government Financial Manager, or Certified Fraud Examiner will substitute for one year of the required experience.

Substitute EXPERIENCE for EDUCATION:

NONE

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

Must possess and maintain a valid driver's license to qualify for employment in this job classification. Must maintain any required

licensure(s), certification(s), or other credentials for the length of employment in this job classification. Employing agency is responsible for ensuring employee possesses and maintains required licensure(s), certification(s) or other credentials.

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.***

Performs audits or special examinations, performing audit or special examination planning procedures, reviewing working papers, arriving at conclusions, and preparing draft reports. Performs assigned audits that require extensive audit knowledge and experience to perform high risk assessments that require a more in-depth review in planning and developing audit scope. Ensures risks are adequately addressed in audit. Applies techniques and principles related to government accounting or information technology systems of state, local, and other governmental entities, governmental auditing standards, and testing methodologies. Prepares thorough, complete, and logical working papers, writes findings to support conclusions, conducts interviews, and develops other skills as needed. Under direction, completes sections of the audit or special examination program and follows the agency's approach. Applies testing techniques; examines agency prepared documentation that supports agency transactions, and to determine compliance with relevant policies and local, state, and federal laws/regulations. Assists in the preparation of schedules required for reports. At direction of Audit Manager, assist lower-level auditors in performing audit program steps relating to planning, reporting, assignment of work, on-the-job training, reviewing work papers, arriving at conclusions, and holding exit conferences. At the request of the Audit Manager or Office Head, participates in annual updates to the agency's methodology for performing audits or special examinations. Performs auditing procedures under both Generally Accepted Accounting Principles (GAAP) and Other Comprehensive Basis of Accounting (OCBOA). Performs attestation engagements following AICPA standards. Attends continuing professional education as assigned to ensure compliance with standards for governmental auditing. Provides input as needed for employee evaluations.

UNIQUE PHYSICAL REQUIREMENTS:

Normal physical activity is required.

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

Work is performed in an office environment. Routine travel to and from the work site is required to perform on-site audit procedures and to attend training opportunities as assigned. Periodic overnight travel may occur, but is not typical.

ADDITIONAL REQUIREMENTS:

Applicants and employees must not have been subject to an involuntary revocation for cause of certification or licensure by a professional licensing or certification entity. Upon employment, employees in this job classification may be required to drive a licensed vehicle. Applicants and employees in this job classification 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.