

**STATE OF OHIO (DAS)**CLASSIFICATION  
SPECIFICATION**CLASSIFICATION SERIES**

Assistant IT Auditor

**SERIES NUMBER**

6618A

**MAJOR AGENCIES**

Auditor of State only

**EFFECTIVE**

03/23/2014

**SERIES PURPOSE**

The purpose of the assistant IT auditor occupation is to perform IT audits of public offices & determine compliance with applicable statutes. At the first level, incumbents assist higher-level assistant IT auditors in performing audits. At the second level, incumbents perform IT audits of lesser complexity. At the third level, incumbents perform IT audits of all levels of complexity & instruct assistant IT auditors in procedures & techniques.

**JOB TITLE**

Assistant IT Auditor 1

**JOB CODE**

66181A

**PAY GRADE**

11

**EFFECTIVE**

03/23/2014

**CLASS CONCEPT**

The entry level class works under immediate supervision & requires working knowledge of accounting & IT auditing procedures & techniques in order to assist higher level assistant IT auditors in conducting IT audits of public entities & organizations.

**JOB TITLE**

Assistant IT Auditor 2

**JOB CODE**

66182A

**PAY GRADE**

13

**EFFECTIVE**

03/23/2014

**CLASS CONCEPT**

The full performance level class works under general supervision & requires considerable knowledge of accounting & IT auditing procedures & techniques in order to independently perform IT audits of public entities & organizations.

**JOB TITLE**

Assistant IT Auditor 3

**JOB CODE**

66183A

**PAY GRADE**

14

**EFFECTIVE**

03/23/2014

**CLASS CONCEPT**

The advanced level class works under direction & requires thorough knowledge of accounting & IT auditing procedures & techniques in order to simultaneously perform IT audits of public entities or organizations & assist in training lower-level assistant IT auditors.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Assistant IT Auditor 1	66181A	51	03/23/2014	11

**JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Assists higher-level assistant IT auditors in IT audits of public entities (e.g., state agencies, counties, townships, school districts, municipalities, villages, libraries, special districts) & organizations receiving public funds, gathers information & documentation necessary for execution of IT audit procedures.

Prepares documentation of audit work (e.g., narratives of flowcharts, spreadsheets); assists in performance of substantive tests of specific accounts & records; assists in preparation of documentation of IT general controls & internal accounting & administrative IT systems; assists in performance of tests of controls; assists in performance of tests of compliance with laws & regulations applicable to client & assists in the preparation of necessary working papers & schedules; develops familiarity with IT audit methodology, IT audit process, IT audit programs, work papers, report formats, & accounting systems of clients.

Executes audit software scripts & queries; develops audit software scripts of lesser complexity to perform IT audit tests; analyzes financial data & selects samples of transactions; develops audit findings & prepares draft for inclusion in audit reports & other communications; reviews completed work papers with IT Audit Manager or team leader to determine proper compliance with IT audit procedures & techniques adopted by Auditor of State; prepares audit work that clearly provides evidence of the nature, timing, & extent of work performed & supports results of audit as presented in reports & other forms of audit communication.

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; algebra; basic auditing\*; statistics; office practices & procedures\*; generally accepted government auditing standards & auditing procedures adopted by Auditor of State\*; public relations\*; IT General Controls\*; IT application controls\*; Generalized Audit Software (e.g., ACL, IDEA)\*. Skill in operation of motor vehicle; use of personal computer; use of calculator. Ability to understand system of accounting procedures; calculate fractions, decimals & percentages; gather, collate & classify information on data, people & things; handle routine inquiries from & contacts with public officials; interpret variety of instructions in written, oral, picture or schedule form; cooperate with co-workers on group projects.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Baccalaureate degree from accredited college or university in accounting, finance, management information systems, computer science or related discipline; valid driver's license.

-Or 5 yrs. exp. in IT auditing; valid driver's license.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT**

Completion every two years of at least 80 hours of continuing professional education which contributes to professional proficiency, in accordance with standards promulgated by the Comptroller General of United States.

**UNUSUAL WORKING CONDITIONS**

Requires frequent travel.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Assistant IT Auditor 2	66182A	51	03/23/2014	13

**JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Conducts IT audits of public entities (e.g., state agencies, counties, townships, school districts, municipalities, villages, libraries, special districts) & organizations receiving public funds.

Gathers information & documentation necessary for execution of IT audit procedures; prepares documentation of audit work (e.g., narratives, flowcharts, spreadsheets); performs substantive tests of specific accounts & records; prepares documentation of general IT controls & internal accounting & administrative IT systems; performs tests of controls & tests of compliance with laws & regulations applicable to clients & prepares necessary working papers & schedules; develops understanding of IT audit methodology, IT audit process, IT audit programs, working paper, report formats & accounting systems of clients.

Develops & executes audit software scripts & queries to perform IT audit tests; analyzes financial data & select samples of transactions; develops audit findings & prepares draft for inclusion in audit reports & other communications; reviews work papers completed with IT Audit Manager or team leader to determine proper compliance with IT audit procedures & techniques adopted by the Auditor of State; prepares audit works that clearly provide evidence of the nature, timing & extent of work performed & supports the results of audit as presented in reports & other forms of audit communications; answers routine questions from clients & provides advice concerning IT controls & common IT procedures when performing IT audits.

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; algebra; auditing; statistics; office practices & procedures; public relations; IT general controls; IT application controls; generalized audit software (e.g., ACL, IDEA)\*. Skill in operation of motor vehicle; use of calculator; use of personal computer. Ability to understand system of accounting procedures; calculate fractions, decimals & percentages; gather, collate & classify information on data, people, or things; handle routine inquiries from & contacts with public officials; interpret variety of instructions in written, oral, picture or schedule form; cooperate with co-workers on group projects.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Baccalaureate degree from accredited college or university in accounting, finance, management information systems, computer science or related discipline; 18 mos. exp. in IT auditing; valid driver's license.

-Or 6.5 yrs. exp. in IT auditing; valid driver's license.

-Or 18 mos. exp. as Assistant Auditor 1, 66151; valid driver's license.

-Or 18 mos. exp. as Assistant IT Auditor 1, 66181; valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT**

Completion every two years of at least 80 hours of continuing professional education which contributes to professional proficiency, in accordance with standards promulgated by Comptroller General of United States.

**UNUSUAL WORKING CONDITIONS**

Requires frequent travel.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Assistant IT Auditor 3	66183A	51	03/23/2014	14

**JOB DUTIES IN ORDER OF IMPORTANCE (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)**

Conducts multiple IT audits of public entities (e.g., state agencies, counties, townships, school districts, municipalities, villages, libraries, specials districts) & organizations receiving public funds, assists in training lower-level IT auditors, assists in reviewing workpapers of lower-level assistant IT auditors to ensure adherence to IT audit standards, evaluates, oversees, & directs lower-level IT auditors in proper audit procedures.

Plans audits of lesser complexity; gathers information & documentation necessary for execution of IT audit procedures; prepares documentation of audit work (e.g., narratives, flowcharts, spreadsheets); performs substantive tests of specific accounts & reports; prepares documentation of IT general controls & internal accounting & administrative IT systems; performs tests of controls & tests of compliance with laws & regulations applicable to client & prepares necessary working papers & schedules; develops understanding of IT audit methodology, IT audit process, IT audit programs, working paper, report formats & accounting systems of clients.

Develops & executes complex audit software scripts & queries to perform IT audit tests; summarizes financial data & select samples of transactions; develops audit findings & prepares draft for inclusion in audit reports & other communications; reviews work papers completed with IT Audit Manager or team leader to determine proper compliance with IT audit procedures & techniques adopted by the Auditor of State; prepares audit work that clearly provides evidence of the nature, timing & extent of the work performed & supports the results of the audit as presented in reports & other forms of audit communications; participates in entrance & exit meetings with client IT staff; attends post audit conference with financial auditors & client management; answers questions from the client & provides advice concerning IT controls & common IT procedures when performing IT audits.

**MAJOR WORKER CHARACTERISTICS**

Knowledge of accounting; algebra; statistics; office practices & procedures; public relations; IT general controls; IT application controls; generalized audit software (e.g., ACL, IDEA); auditing procedures adopted by Auditor of State\*; technical report writing\*; work paper & report review\*; employee training & development\*; Generally Accepted Governmental Audit Standards; accounting &/or legal compliance requirements (e.g., Ohio Administrative Code, Ohio Revised Code, Federal Single Audit Act). Skill in operation of motor vehicle; use of calculator; use of personal computer. Ability to understand system of accounting procedures; calculate fractions, decimals & percentages; gather, collate & classify information on data, people, or things; handle routine inquiries from & contacts with public officials; interpret variety of instructions in written, oral, picture, or schedule form; cooperate with co-workers on group projects.

(\*)Developed after employment.

**MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT**

Baccalaureate degree from accredited college or university in accounting, finance, management information systems, computer science, or related discipline; 3 yrs. exp. in IT auditing; valid driver's license.

-Or 9.5 yrs. exp. in IT auditing; valid driver's license.

-Or 18 mos. exp. as Assistant Auditor 2, 66152; valid driver's license.

-Or 18 mos. exp. as Assistant IT Auditor 2, 66182; valid driver's license.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

**TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT**

Completion every two years of at least 80 hours of continuing professional education which contributes to professional proficiency, in accordance with standards promulgated by Comptroller General of United States; must obtain certification as Certified Information Systems Auditor (i.e., CISA), Certified Public Accountant (i.e., CPA), Certified Internal Auditor (i.e., CIA), or Certified Information Systems Security Professional (i.e., CISSP) within two years from date of appointment & satisfy continuing education requirements for renewal or be subject to removal.

**UNUSUAL WORKING CONDITIONS**

Requires frequent travel.