STATE OF OHIO (DAS) CLASSIFICATION SPECIFICATION

CLASSIFICATION SERIES:	SERIES NO.:
Assistant Auditor	6615
MAJOR AGENCIES:	EFFECTIVE DATE:
Auditor of State only	03/07/2004

SERIES PURPOSE:

The purpose of the assistant auditor occupation is to perform audits of public offices & private organizations & determine compliance with applicable statutes.

At the first level, incumbents assist higher-level assistant auditors in performing audits or assist in providing management advisory services.

At the second level, incumbents perform audits of lesser complexity or provide management advisory services of lesser complexity.

At the third level, incumbents perform audits of all levels of complexity & instruct assistant auditors in procedures & techniques OR provide management advisory services of all levels of complexity & instruct assistant auditors in procedures & techniques OR provide consultative services to assistant auditor management personnel to maintain &/or improve quality of audits.

At the fourth level, incumbents plan multiple audits of lesser complexity & supervise lower-level assistant auditors OR plan multiple management advisory services of lesser or moderate complexity & supervise lower-level assistant auditors.

At the fifth level, incumbents plan & oversee multiple audits of higher complexity & perform audits at highest level of complexity & supervise lower-level assistant auditors OR plan & conduct multiple management advisory services of higher complexity & provide management advisory services at highest level of complexity & supervise lower-level assistant auditors.

At the sixth level, incumbents manage all activities within specific geographic area or set of audit or management advisory services by type & supervise lower-level assistant auditors OR act as assistant to assistant auditor manager 2 or deputy director & supervise lower-level assistant auditors.

At the seventh level, incumbents administer, plan & direct all activities of designated district & supervise lower-level assistant auditors or act as assistant to deputy auditor & supervise lower-level assistant auditors.

Complexity of audits shall be defined as follows:

Audits of higher complexity shall include all audits requiring that auditor report on financial statements prepared in accordance with generally accepted accounting principles, all audits which are generally recognized in accounting profession as involving specialized industry for purposes of auditing procedures, such as college & university, hospital, public transit audits & audits which involve a significant risk of irregularities.

Audits of lesser complexity shall include all audits not intended to satisfy federal auditing requirements & those that auditor considers appropriate to needs of public office but which need not be performed in accordance with standards for audit of governmental organizations, programs, activities & functions promulgated by comptroller general of United States. Such an audit may include, but need not be limited to, inquiry into methods, accuracy & legality of accounts, financial reports, records, files & reports of public office, whether laws, ordinances & orders pertaining to public office have been observed & whether requirements & rules of auditor of state have been complied with.

Audits of moderate complexity shall include all remaining audits, which do not fall under previous definitions of "audits of lesser complexity" or "audits of higher complexity".

CLASS TITLE:

Assistant Auditor 1

CLASS NUMBER:

66151

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The entry level class works under immediate supervision & requires working knowledge of accounting & auditing procedures & techniques in order to assist higher-level auditors in performing audits of public offices & private organizations or assist in providing management advisory services.

CLASS TITLE: Assistant Auditor 2 **CLASS NUMBER:**

66152

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The developmental level class works under general supervision & requires working knowledge of accounting & auditing procedures & techniques in order to perform audits of lesser complexity of public offices & private organizations or provide management advisory services of lesser complexity.

CLASS TITLE:

CLASS NUMBER:

66153

Assistant Auditor 3 **EFFECTIVE DATE**:

03/07/2004

CLASS CONCEPT:

The full performance class works under direction & requires considerable knowledge of accounting & auditing procedures & techniques in order to perform audits of public offices & private organizations of all levels of complexity & instruct assistant auditors in procedures & techniques OR provide management advisory services of all levels of complexity & instruct assistant auditors in procedures & techniques OR provide consultative services to assistant auditor management personnel to maintain &/or improve quality of audits.

CLASS TITLE:

CLASS NUMBER:

Assistant Auditor Supervisor 1

66155

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The first supervisory level class works under general direction & requires considerable knowledge of accounting & auditing procedures & techniques in order to plan multiple audits of lesser complexity & perform audits at highest level of complexity & supervise lower-level assistant auditors OR plan & oversee multiple management advisory services of lesser or moderate complexity & provide management advisory services at highest level of complexity & supervise lower-level assistant auditors.

CLASS TITLE:

Assistant Auditor Supervisor 2

CLASS NUMBER:

66156

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The second supervisory level class works under general direction & requires thorough knowledge of accounting & auditing procedures & techniques in order to plan & conduct multiple audits of higher complexity & perform audits at highest level of complexity & supervise lower-level assistant auditors OR plan, supervise & oversee multiple management advisory services of higher complexity & provide management advisory services at highest level of complexity & supervise lower-level assistant auditors.

CLASS TITLE:

CLASS NUMBER:

Assistant Auditor Manager 1

66157

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The first managerial level class works under administrative direction & requires extensive knowledge of accounting & auditing procedures & techniques in order manage all activities within specific geographic area & supervise lower-level assistant auditors or set of audit or management advisory services by type OR act as assistant to assistant auditor manager 2 or deputy director & supervise lower-level assistant auditors.

CLASS TITLE:

CLASS NUMBER:

Assistant Auditor Manager 2

66158

EFFECTIVE DATE:

03/07/2004

CLASS CONCEPT:

The second managerial level class works under administrative direction & requires extensive knowledge of accounting & auditing procedures & techniques in order to administer, plan & direct all activities of designated district & supervise lower-level assistant auditors or acts as assistant to deputy auditor & supervise lower-level assistant auditors.

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor 1	66151	EX

03/07/2004

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

In Department of Audit, assists higher-level assistant auditors perform audits of public offices (e.g., state agencies, counties, townships, school districts, municipalities) & of private organizations receiving public funds, gathers, information & documentation necessary for execution of audit procedures, assists in performance of substantive tests of specific accounts & records, assists in preparation of documentation of internal accounting & administrative control systems, assists in performance of tests of compliance with laws & regulations applicable to auditee & assists in preparation of necessary working papers & schedules, develops familiarity with audit methodology, audit process, audit programs, working paper & report formats & accounting systems of auditees,

OR

In Department of Management Advisory Services, assists higher-level assistant auditors in providing management advisory services, applies assigned management advisory services procedures & techniques to specific accounts & records of clients, assists in study & evaluation of internal accounting & administrative control systems, assists clients in determining requirements of laws & regulations applicable to client & prepares necessary working papers & schedules in order to increase familiarity with management advisory services programs, report formats, accounting systems of clients.

Reviews work completed with higher-level assistant auditor to determine compliance with audit or management advisory services procedures & techniques as adopted & provided for by Auditor of State, assists in preparation of audit reports or management advisory services reports & other work products under direction of higher-level assistant auditor.

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*. 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 about 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, or successful completion & at least 16 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 3 yrs. exp. in accounting or related field per Section 117.09 of Revised Code; valid Ohio driver's license.

-Or successful completion of equivalent examination provided for in Rule 4701-3-07 of Ohio Administrative Code; valid Ohio 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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor 2	66152	EX

03/07/2004

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

In Department of Audits, performs audits of lesser complexity of public offices (e.g., state agencies, counties, townships, school districts, municipalities) & of private organizations receiving public funds,

OR

In Department of Management Advisory Services, provides management advisory services of lesser complexity.

Assists in performance of audits of moderate or high complexity or in provision of management advisory services of moderate or high complexity; gathers information & prepares or assists in preparing working papers, schedules & final reports concerning results of audits or management advisory services engagements; completes or assists in completing forms & other reports related to performance; answers routine inquiries & provides advice concerning proper auditing or accounting procedures & meaning of applicable laws & regulations when performing audits or providing management advisory services; attends meeting & conferences with public officials.

Instructs probationary or lower-level assistant auditors in proper audit procedures & operating procedures of auditees or in management advisory services procedures & techniques or operating procedures of clients to which such services are rendered; evaluates, reports & assists such individuals while conducting assigned audit or management advisory services engagements; to accommodate short-term personnel scheduling difficulties, oversees execution of routine audit procedures or management advisory services activities by higher-level assistant auditors for periods not to exceed thirty successive working days; assists in planning of audit or management advisory services engagement with regard to specific governmental unit.

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; accounting &/or legal compliance requirements*; employee training & development*; public relations. 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 about data, people or things; prepare reports*; 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:

Successful completion of at least 20 semester hrs. or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 4 yrs. & 6 mos. exp. in accounting, auditing or related field, at least 18 mos. of which involved assisting in performance of audits or provision of management advisory services, study, evaluation, documentation & testing of internal control systems, performance of substantive audit tests & preparation of working papers & draft reports; valid Ohio driver's license.

- -Or successful completion of equivalent examination provided for in Rule 4701-3-07 of Ohio Administrative Code; valid Ohio driver's license.
- -Or 18 mos. exp. as Assistant Auditor 1, 66151; valid Ohio 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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor 3	66153	EX

03/07/2004

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

In Department of Audits, performs audits of all levels of complexity of public offices (e.g., state agencies, counties, townships, school districts, municipalities) & of private organizations receiving public funds, instructs assistant auditors in proper audit & operating procedures & applicable laws & regulations,

OR

In Department of Management Advisory Services, provides management advisory services of all levels of complexity, instructs assistant auditors in management advisory services, procedures & techniques & operating procedures of clients to which such services are rendered.

OR

Provides consultative services to assistant auditor management personnel to maintain &/or improve quality of audits of public offices (e.g., state agencies, schools, cities, counties) & private organizations supported by public funds on behalf of Auditor of State, visits audit teams in field to review audit work papers & evaluate for professional quality, adequacy & relevance to audit objectives (e.g., audit planning, internal control review, system documentation, risk analysis, substantive tests to support opinion of auditor of financial statements, work paper organization, cross-referencing, clarity & neatness), determines contract compliance for audits conducted by private contractor (i.e., public accounting firm), recommends changes in audit procedures & researches current governmental auditing issues & changes in accounting profession affecting public accounting system, auditing standards & procedures of Auditor of State.

Evaluates, oversees & directs such individuals while conducting assigned audit or management advisory services engagements; assists in planning & administration of audit or management advisory services engagements of all levels of complexity; to accommodate short-term personnel scheduling difficulties, oversees execution of routine audit procedures or of management advisory services activities by higher-level assistant auditors for periods not to exceed thirty successive working days.

Plans audits or management advisory services engagements of lesser complexity; gathers information & writes working papers, schedules & final reports concerning results of audits or of management advisory services provided to governmental unit; completes forms & other reports related to performance of audits or of management advisory services; conducts on-site working paper reviews; answers inquiries & provides advice concerning accounting, auditing or financial reporting procedures & meaning of laws & regulations & conducts meetings & conferences with officials of auditees; oversees execution of several audit or management advisory services engagements of lesser complexity; writes field audit review notes, discusses with audit team members & prepares summary evaluation for review by assistant auditor management personnel.

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; accounting &/or legal compliance requirements; employee training & development; public relations. 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 about data, people or things; prepare reports; handle routine inquiries from & contacts with public officials; analyze working papers & audit reports & evaluate as to compliance with professional standards; interpret variety of instructions in written, oral, picture or schedule form; define problems, collect data, verify facts; analyze abstract concepts & draw valid conclusions; demonstrate high level of verbal communication skills; cooperate with co-workers on group projects.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Successful completion of at least 24 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 6 yrs. exp. in accounting, auditing or related field, the last 18 mos. of which involved performance of less complex audits & management advisory services, assisting in performance of more complex audits or management advisory services engagements, preparation of

working papers & final reports & coordination & evaluation of work of auditors/accountants of same or lower level of responsibility; valid Ohio driver's license.

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

Note: 24 semester hours or 36 quarter hours in accounting or successful passage of an equivalent examination provided for under Section 4701.06, Revised Code, may be substituted for a portion of previously stated minimum qualifications, without applicant having to satisfy remaining requirements.

-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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor Supervisor 1	66155	EX

03/07/2004

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

In Department of Audits, plans & manages multiple audits of lesser or moderate complexity (e.g., directs audit planning & audit strategy development; reviews & approves audit program; assigns audit team members to specific duties, conducts onsite working paper reviews, monitors progress of audits, evaluates audit performance & reasonableness of conclusions reached by staff, makes decisions involving professional audit judgment & possible changes in audit strategy, reports major problems to supervisor for discussion & solution), performs audits at highest level of complexity & supervises lower-level auditors, evaluates & reports on performance of subordinate assistant auditors; submits recommendations relating to promotions, discharges, assignments & discipline of lower-level assistant auditor to supervisors,

OR

In Department of Management Advisory Services, plans & manages multiple management advisory services of lesser or moderate complexity (e.g., conducts onsite reviews to evaluate progress to assure accuracy & propriety of working papers & to determine reasonableness of conclusions reached by staff; reports major problems to supervisor for discussion & solution), provides management advisory services at highest level of complexity & supervises lower-level auditors, evaluates & reports on performance of subordinate assistant auditors; submits recommendations relating to promotions, discharges, assignments & discipline of lower-level assistant auditor to supervisors.

Plans & manages one audit or management advisory services engagement of higher complexity; assists in development of administrative reports; submits reports related to performance of audit or management advisory services engagements; confers with supervisors concerning management or technical aspects of audit or management advisory services engagements; trains assistant auditors in advanced technical skills; to accommodate short-term personnel scheduling difficulties, directs execution of routine audit procedures or management advisory services activities by higher-level assistant auditors for periods not to exceed thirty successive working days.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; algebra; advanced auditing theory & practice; sampling techniques & procedures; office practices & procedures; generally accepted government auditing standards & auditing procedures adopted by Auditor of State; accounting &/or legal compliance requirements; employee training & development; supervisory principles/techniques*; manpower planning*; public relations. 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 about data, people or things; prepare meaningful, concise & accurate reports requiring high level of technical writing skills*; handle routine inquiries from & contacts with public officials; analyze working papers & audit reports & evaluate as to compliance with professional standards; interpret variety of instructions in written, oral, picture or schedule form; define problems, collect data, verify facts; analyze abstract concepts & draw valid conclusions; read & evaluate technical materials*; recognize errors & make corrections; establish friendly atmosphere as supervisor; demonstrate high level of verbal communication skills; cooperate with co-workers on group projects.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Successful completion of at least 28 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 7 yrs. & 6 mos. exp. in accounting, auditing or related field, the last 18 mos. of which involved performance of audits & management advisory services at all levels of complexity, working paper review to maintain quality of professional work performed, planning of basic audit & management advisory services engagements, coordination of multiple basic audit or management advisory services engagements & oversees work performance by subordinates; valid Ohio driver's license.

-Or 18 mos. exp. as Assistant Auditor 3, 66153; valid Ohio driver's license.

Note: 24 semester hours or 36 quarter hours in accounting or successful passage of an equivalent examination provided for under Section 4701.06, Revised Code, may be substituted for a portion of previously stated minimum qualifications, with applicant having to satisfy remaining requirements.

-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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor Supervisor 2	66156	EX

03/07/2004

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

In Department of Audit, plans, & conducts multiple audits of higher complexity & supervises lower-level assistant auditors, plans or assists in planning audit activities (e.g., plans or assists in planning audit schedule & assignments for staff; plans or assists in evaluating work completed by staff; assists in handling communication with central office concerning complex & controversial matters, policy procedures & irregularities), evaluates recommendations submitted by same or lower-level supervisory personnel or initiates actions related to promotions, discharges, assignments & discipline of same or lower-level assistant auditors.

OR

In Department of Management Advisory Services, plans & conducts multiple management advisory engagements of higher complexity & supervises lower-level assistant auditors, plans or assists in planning management advisory services activities (e.g., plans or assists in planning management advisory services engagement schedule & assignments for staff; plans or assists in evaluating work completed by staff; assists in handling communication with central office concerning complex & controversial matters, policy procedures & irregularities), evaluates recommendations submitted by same or lower-level supervisory personnel or initiates actions related to promotions, discharges, assignments & discipline of same or lower-level assistant auditors.

Performs audit activities or provides management advisory services of lesser or moderate complexity as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; algebra; advanced auditing theory & practice; sampling techniques & procedures; office practices & procedures; generally accepted government auditing standards & auditing procedures adopted by Auditor of State; accounting &/or legal compliance requirements; employee training & development; supervisory principles/techniques; manpower planning; public relations. 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 about data, people or things; prepare meaningful, concise & accurate reports requiring high level of technical writing skills; handle sensitive inquiries from & contacts with public officials; analyze working papers & audit reports & evaluate as to compliance with professional standards; interpret variety of instructions in written, oral, picture or schedule form; define problems, collect data, verify facts; analyze abstract concepts & draw valid conclusions; read & evaluate technical materials; recognize errors & make corrections; establish friendly atmosphere as supervisor; demonstrate high level of verbal communication skills; cooperate with co-workers on group projects.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Successful completion of at least 32 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 9 yrs. exp. in accounting, auditing or related field, the last 18 mos. of which involved planning & management of multiple basic audits or management advisory services engagements, planning & management of one complex audit or management advisory service engagement, evaluation of subordinate personnel & preparation of recommendations for personnel actions & training; valid Ohio driver's license.

-Or 18 mos. exp. as Assistant Auditor Supervisor 1, 66155; valid Ohio driver's license.

Note: 24 semester hours or 36 quarter hours in accounting or successful passage of an equivalent examination provided for under Section 4701.06, Revised Code, may be substituted for a portion of previously stated minimum qualifications, with applicant having to satisfy remaining requirements.

-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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS: Requires frequent travel.

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor Manager 1	66157	EX

03/07/2004

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

Manages all activities within specified geographic area or set of audit or management advisory services by type (e.g., school districts, counties, state agencies, financial forecasts, feasibility studies, etc.) & supervises lower-level assistant auditors.

OR

Assists assistant auditor manager 2 or deputy director (e.g., acts as liaison between regional office & assistant auditor in field, responds to correspondence from public officials & private citizens; reviews new legislation & auditing or accounting pronouncements & informs field assistant auditor of matters relating to work; recommends changes in audit or management advisory services procedures & programs to implement new legislation & auditing or accounting pronouncements; assists in designing of in-house training programs; reviews reports & working papers; assumes duties of supervisor in his/her absence) & supervises lower-level assistant auditors.

Performs audit activities or provides management advisory services of all levels of complexity as assigned.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; algebra; advanced auditing theory & practice; sampling techniques & procedures; management*; office practices & procedures; generally accepted government auditing standards & auditing procedures adopted by Auditor of State; accounting &/or legal compliance requirements; employee training & development; supervisory principles/techniques; manpower planning; public relations. 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 about data, people or things; prepare meaningful, concise & accurate reports requiring high level of technical writing skills; handle sensitive inquiries from & contacts with public officials; analyze working papers & audit reports & evaluate as to compliance with professional standards; interpret variety of instructions in written, oral, picture or schedule form; define problems, collect data, verify facts; analyze abstract concepts & draw valid conclusions; read & evaluate complex technical materials; recognize errors & make corrections; establish friendly atmosphere as supervisor; demonstrate high level of verbal communication skills; write & edit technical materials, & cooperate with co-workers on group projects.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Successful completion of at least 36 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 10 yrs. & 6 mos. exp. in accounting, auditing or related field, the last 18 mos. of which involved planning & management of multiple audits or management advisory services engagements of all levels of complexity, planning or assisting in planning or organizational audit & management advisory service activities, supervision of lower-level personnel & initiation of personnel actions; valid Ohio driver's license.

-Or 18 mos. exp. as Assistant Auditor Supervisor 2, 66156; valid Ohio driver's license.

Note: 24 semester hours or 36 quarter hours in accounting or successful passage of an equivalent examination provided for under Section 4701.06, Revised Code, may be substituted for a portion of previously stated minimum qualifications, with applicant having to satisfy remaining requirements.

-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 education, which contributes to professional proficiency, in accordance with standards, promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

CLASS TITLE:	CLASS NUMBER:	BARGAINING UNIT:
Assistant Auditor Manager 2	66158	EX

03/07/2004

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

Administers, plans & directs all activities of designated administrative district (e.g., responsible for coordinating activities, division organization, personnel development & ensuring activities satisfy performance standards; formulates rules & directives for fiscal & financial operations within legal precedents in consultation with legal counsel; makes decisions concerning fiscal questions raised in review of auditing, accounting & financial reporting responsibilities; develops policies & procedures concerning auditing, accounting & financial reporting practices; assists in formulation of Auditor of State policies) & supervises lower-level assistant auditors.

OR

Acts as assistant to deputy auditor (e.g., acts as staff liaison between department central office, regional & district personnel in principal staff area; provides overall technical guidance & assistance to field personnel; conducts research on complex auditing & accounting issues; prepares related memoranda, audit bulletins, programs & guides; in conjunction with departmental legal staff, resolves mixed issues of law, accounting & auditing; recommends changes in audit procedures & techniques; assists in preparation of state-wide in-house training programs; consults with & advises departmental officials concerning legislation, professional pronouncements & executive & administrative procedures affecting development of office policy in audit area; assists in preparation of related policies) & supervises lower-level assistant auditors.

Confers with & responds to public agencies & private organizations; consults with & advises departmental officials concerning legislation & executive & administrative procedures that affect fiscal & financial affairs of local & state auditees; reviews & analyzes completed audit or management advisory services reports & other work products & advises assistant auditors concerning needed corrections or revisions; writes reports & correspondence concerning all phases of division activities.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; algebra; advanced auditing theory & practice; sampling techniques & procedures; management; office practices & procedures; generally accepted government auditing standards & auditing procedures adopted by Auditor of State; accounting &/or legal compliance requirements; employee training & development; supervisory principles/techniques; manpower planning; public relations. 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 about data, people or things; prepare meaningful, concise & accurate reports requiring high level of technical writing skills; write &/or edit reports, technical correspondence & instructions concerning legal & technical procedures; establish friendly atmosphere as manager of large section or division; handle sensitive inquiries from & contacts with public officials; analyze working papers & audit reports & evaluate as to compliance with professional standards; interpret variety of instructions in written, oral, picture or schedule form; define problems, collect data, verify facts; analyze abstract concepts; draw valid conclusions, read & evaluate complex technical materials; recognize errors & make corrections; demonstrate high level of verbal communications skills; write & edit complex technical materials; cooperate with co-workers on group projects.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Successful completion of at least 40 semester hours or equivalent in accounting or related field from accredited college, university, trade, technical or vocational school beyond high school level, or possesses at least 12 yrs. exp. in accounting, auditing or related field, the last 18 mos. of which involved management of major administrative unit responsible for audits or management advisory services of all levels of complexity or performance of major staff function; valid Ohio driver's license.

-Or 18 mos. exp. as Assistant Auditor Manager 1, 66157; valid Ohio driver's license.

In addition to one of previous options, applicants must also hold certification as certified public accountant, certified internal auditor, certified management accountant, certified information systems auditor, certified fraud examiner or

certified welfare fraud investigator.

Note: 24 semester hours or 36 quarter hours in accounting or successful passage of an equivalent examination provided for under Section 4701.06, Revised Code, may be substituted for a portion of previously stated minimum qualifications, with applicant having to satisfy remaining requirements.

-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 education which contributes to professional proficiency, in accordance with standards promulgated by Comptroller General of United States.

UNUSUAL WORKING CONDITIONS:

Not applicable.