

**CLASS TITLE: DEPUTY CHIEF, BUREAU OF AUDITS**

**Class Code: 02641700**  
**Pay Grade: 43A**  
**EO: A**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** Within the Department of Administration, to assist the Chief, Bureau of Audits in planning, coordinating, supervising, reviewing, and directing the work involved in the auditing of financial records and accounts of all state and municipal agencies, and private concerns as directed; to be responsible for assisting in developing the bureau's overall audit schedule and job assignments for work to be performed by staff; to direct, review and approve the work products under the direction of each Internal Audit Manager (DOA); and to do related work as required.

**SUPERVISION RECEIVED:** Works under the administrative direction of the Chief, Bureau of Audits with wide latitude for the exercise of independent judgement and initiative; work is reviewed through conferences and reports for conformance with prescribed state policies and procedures and adherence to professional auditing standards.

**SUPERVISION EXERCISED:** Assists in the administrative and technical supervision of the work of a professional auditing staff and support personnel which involves planning, coordinating, directing and reviewing work assignments for adequacy, adherence to schedules and conformity with instructions and accepted auditing and /or office practices.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

Within the Department of Administration, to assist the Chief, Bureau of Audits in planning, coordinating, supervising, reviewing, and directing the work involved in the auditing of financial records and accounts of all state and municipal agencies, and private concerns as directed.

To be responsible for assisting in developing the bureau's overall audit schedule and job assignments for work to be performed by staff.

To direct, review and approve the work products under the direction of each Internal Audit Manager (DOA).

To direct and supervise the most difficult and sensitive financial, operations and compliance audits of state departments, agencies, quasi-state agencies, or other entities within the purview of the Bureau of Audits and to evaluate the work products of Internal Audit Managers and professional auditors to ensure that audits are in compliance with generally accepted accounting/auditing principles and standards and with state and federal laws and rules and to make certain that proper controls and reporting procedures are in effect.

To be responsible for supervising the activities of the bureau during the absence of the Chief.

To review and approve the purpose, scope and audit approach of audit projects/job assignments submitted by the Internal Audit Managers (DOA).

To direct and supervise a plan to assess the risk of fraud.

When determined necessary, to approve the fraud audit plan developed by Internal Audit Managers (DOA) for the purpose of determining whether fraud exists and the appropriate course of action to be taken.

To be responsible for overseeing the conduct of entrance and exit meetings, conferences, etc. with administrative and management level personnel in the audited state department or agency and to ensure such meetings and conferences are held in the utmost professional and effective manner.

To be responsible for monitoring and reviewing the productivity of subordinate staff and providing technical auditing advice and guidance to such staff regarding the interpretation of audit standards and procedures and to recommend or provide continued training to maximize staff resources.

To be responsible for the overall direction of audit projects to ensure that professional standards are maintained by reviewing, evaluating and approving auditing policies, procedures, methods and techniques.

To assist the Chief, Bureau of Audits in developing a system of cost and schedule controls over audit projects.

To review final audit reports to determine their accuracy, applicableness and compliance to professional standards and to make changes as necessary and provide the approved final completed audit report to the Chief, Bureau of Audits for signature.

To recommend policy changes to the Chief, Bureau of Audits and to review and evaluate legislation and make recommendations as appropriate.

To confer with federal, state, and private officials on findings and implementation of recommendations.

To assist the Chief, Bureau of Audits in developing internal operating procedures that contribute towards efficient and effective use of resources.

To be responsible for developing training programs to provide instruction to auditing managers and auditors in the use of generally accepted auditing standards, government auditing standards, and internal operating procedures.

As required, to assist the Chief, Bureau of Audits in managing the bureau's budgetary and support activities to effectively and efficiently secure, monitor and expend financial, human and organizational resources by developing budgetary proposals and fiscal control procedures, by formulating and implementing organizational policies, by determining staffing requirements and by requisitioning and distributing equipment supplies.

To develop and provide information to the Chief, Bureau of Audits for the purpose of developing long-term work programs based on the objectives of the state.

To assist in the development of management reports such as the annual budget, finance reports, job hours report, cost allocations, needs assessments, work plan programs and personnel evaluations.

To assist state administrators in the development and implementation of new accounting systems.

To attend education and training seminars, conferences, workshops, etc. as requested by the Chief of Bureau of Audits.

To do related work as required.

## **REQUIRED QUALIFICATIONS FOR APPOINTMENT:**

**KNOWLEDGES, SKILLS AND CAPACITIES:** A thorough knowledge of governmental accounting principles and practices and general administration; a thorough knowledge of professional auditing standards, methods and procedures; a thorough knowledge of audit techniques and requirements in the examination of various federal grants and programs; a thorough knowledge of corporation and governmental finance and the ability to interpret state and federal laws, rules and regulations as they pertain to such; a thorough knowledge of state and federal laws, rules and regulations as applicable to the state departments and agencies being audited; a thorough knowledge of administrative principles and practices sufficient to plan, acquire and monitor the audit program's fiscal, human and organizational resources; a thorough knowledge of auditing practices and procedures applicable to computer assisted auditing techniques; a working knowledge of information systems technology, operations and applications; the ability to plan, direct, supervise, and review the work of all professional auditing staff and clerical personnel; the ability to supervise the activities of the bureau during the absence of the Chief; the ability to supervise a plan to assess the risk of fraud and to approve the fraud audit plan; the

ability to analyze, interpret and evaluate complex accounting systems, procedures, and reports and to prepare final reports and financial statements; the ability to recognize deficiencies in management controls and procedures and to recommend corrective action; the ability to design, develop, and implement various accounting systems; the ability to develop the overall audit schedule and job assignments; the ability to recommend policy changes and to review and evaluate legislation and make recommendations; the ability to ensure training is provided to lower level auditing professionals; the ability to prepare complex and in-depth management reports, analysis summaries, and recommendations; ability to recognize deficiencies in accounting, compliance and management controls and the ability to communicate effectively with public officials throughout the state; and related capacities and abilities.

**EDUCATION AND EXPERIENCE:**

Education: Such as may have been gained through: graduation from a four-year college of recognized standing with a major in accounting or twenty-seven (27) credits in accounting or a Master's Degree in Accounting and professional designation of Certified Public Accountant (CPA) and/or Certified Internal Auditor (CIA); and

Experience: Such as may have been gained through: considerable employment in the professional auditing field as an upper level manager in a large state department, federal agency, in a large private organization, or public auditing firm with direct responsibility for managing and supervising the work of a professional auditing staff.

**SPECIAL REQUIREMENT:** At the time of appointment, must possess a valid Rhode Island Driver's License and must maintain such licensure as a condition of employment.

Class Revised: November 12, 2005