

**CLASS TITLE:**

**PRINCIPAL AUDITOR**

**Class Code: 02641500**

**Pay Grade: 28A**

**EO Code: B**

**CLASS DEFINITION:**

**GENERAL STATEMENT OF DUTIES:** To supervise and conduct large and complex field audits of the records and accounts of state agencies, of private concerns subject to state regulation, and of municipalities of large size; and to related work as required.

**SUPERVISION RECEIVED:** Work is received from a superior in outline form and is reviewed in process and upon completion for conformity with instructions and accepted methods of auditing and reporting.

**SUPERVISION EXERCISED:** Supervises and advises a group of technical and clerical assistants engaged in auditing activities and in revising or installing accounting systems.

**ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:**

To supervise and conduct large and complex field audits of the records and accounts of state agencies, of private concerns subject to state regulations, and of municipalities of large size involving, as required, the necessity for conversion from one accounting base to another accounting base.

To examine and analyze financial reports, transactions, and statements of state agencies, private concerns subject to state regulation, and municipalities.

To make recommendations to superiors for improving and revising the accounting systems and procedures of state agencies and municipalities.

To evaluate the actuarial soundness of sinking and retirement funds.

To prepare, or supervise the preparation of, financial statements and other auditing reports in connection with the reporting of information obtained during the auditing program.

To make special auditing investigations of fiscal and tax problems of state agencies, private concerns subject to state regulation, and municipalities.

To develop and install accounting systems, fiscal forms, records, and procedures.

To review report of internal controls and procedures and prepare an audit program.

To confer with proper officials and make recommendations on matters of policy, standards and procedures as established by superiors.

To do related work as required.

**REQUIRED QUALIFICATIONS FOR APPOINTMENT:**

**KNOWLEDGES, SKILLS AND CAPABILITIES:** A thorough knowledge of accounting and auditing principles and methods; a thorough knowledge of the various accounting bases and the ability to convert from one accounting base to another accounting base; the ability to evaluate the actuarial soundness of sinking and retirement funds; the ability to develop and install accounting systems; the ability to lay out and supervise the work of a group or groups of assistants engaged in audits; the ability to handle public contacts satisfactorily; the ability to analyze and interpret accounting systems and procedures; the ability to analyze and prepare financial statements and auditing reports; and related capacities and abilities.

**EDUCATION AND EXPERIENCE:**

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting or business administration; and

Experience: Such as may have been gained through: employment in a public agency or in private industry involving responsibility for the performance of detailed auditing work in large and complex accounting systems including substantial supervisory duties.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

Class Created: January 31, 1965

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