

 <p>STATE OF INDIANA CLASSIFICATION SPECIFICATION</p>	Class Title: Field Examiner 1		Class Code: 002RE1
	FLSA Status: Exempt	Salary Schedule: RDS	Effective Date: 4-12-13
	Summary Incumbent serves as a senior level auditor for a variety of complex financial and compliance audits (typically on the largest, most complex units) or unique complex data centers for the State Board of Accounts. Incumbent is responsible for applying advanced accounting and auditing principles, theories, standards and techniques in order to plan, oversee and perform audits of governmental records to determine and report on financial condition and compliance with state and federal laws and regulations, reporting to Field Examiner Supervisor.		

Duties:

- Designs and performs necessary audit procedures on complex governmental units such as large cities including evaluating accounting and administrative controls, preparing and performing audit tests to document financial statements, analyzing and interpreting audit test results and conducting exit conferences;
- Issues written reports on financial position and compliance;
- Performs audits of all federal funds received by governmental units;
- Researches federal laws, state statutes, case law, regulations, local ordinances and authoritative standards in preparation of audits;
- Maintains required level of professional knowledge through timely review of modifications to principles, standards, federal laws, state statutes and legal decisions;
- Performs investigative audits (investigations for irregularities, illegal acts and fraud) and testifies before grand juries and or courts as necessary;
- Attends a minimum of 40 classroom hours of continuing professional education annually to keep abreast of changes in statutes and accounting theories and principles;
- Serves as lead auditor on special projects such as election recounts as needed;
- Audits integrity of governmental unit's computer systems;
- Assists, advises and instructs elected and appointed public officials regarding statutory requirements, accounting applications, management practices and agency audit positions;
- Performs duties in a confidential, professional manner;
- Provides on-the-job instruction to agency staff;
- Provides off-site supervisory support to lower-level field examiners;
- Coordinates the work of lower-level field examiners;
- Performs related duties as required.

Job Requirements:

- Knowledge and skills typically acquired through a Baccalaureate Degree in accounting plus extensive related work experience; related academic training plus comparable work experience or comparable work experience alone may substitute for a Baccalaureate Degree where appropriate;
- Work experience as a Field Examiner II;
- Extensive knowledge of all governmental and general accounting and auditing including advanced principles, theories, standards and pronouncements such as those established by Financial Accounting Standards Board, Governmental Accounting Standards Board, General Accounting Office and American Institute of Certified Public Accountants;
- Thorough knowledge of state and federal statutes, rules, regulations, Attorney General Opinions and case law;

- Considerable knowledge of the functional and specific organizational characteristics of the more than twenty types of the 7,000 plus units audited;
- Ability to extend principles, theories, concepts and methods as observations of unique circumstances or new developments dictate;
- Considerable knowledge of a variety of computer systems and ability to adapt audit procedures to computer systems at audit site;
- Ability to research logical conclusions and prepare clear reports;
- Ability to maintain confidentiality;
- Ability to execute and/or direct portions of special projects assigned;
- Ability to modify and/or design the audit plan procedures;
- Ability to coordinate and direct the work of others;
- Effectively communicate both orally and in writing;
- Knowledge and ability typically reflected by certification as a CPA desired.

Difficulty of Work:

Incumbent conducts a variety of audits which are extremely broad in scope and of varying complexity and difficulty. Each audit involves many complex variables that require the incumbent to utilize judgment to extensively adapt or develop audit procedures to fit these situations. Incumbent plans and conducts the audits within the statutory time constraints of the agency. Incumbent uses considerable judgment in the interpretation and application of accounting and auditing principles and theories and also must communicate technical material in lay terms when explaining procedures and audit findings to elected and appointed officials. Incumbent adapts and creates computer software applications for complex or unique audit situations. Incumbent uses creativity in uncovering and documenting irregularities and fraudulent situations. Incumbent must maintain confidentiality throughout the entire audit process and interpret output of unique, complex computer hardware and software configurations for the purpose of analysis, evaluation and compilation of information.

Responsibility:

Incumbent receives general work assignments from supervisor. Incumbent makes daily independent decisions and exercises significant judgment in the authoritative application of agency policy and laws. Incumbent is responsible for preparing written audit reports and related work papers which supports judgments and conclusions for financial condition and compliance. Work product is reviewed upon audit completion by supervisor for compliance with agency policy and standards; however, the daily independent decisions made by incumbent are not reviewed, nor could be. Improper judgment in the audit process could result in issuance of erroneous financial statements and incorrect audit findings. Undetected errors may result in future tax increases and misstated financial statements which affect bond ratings for the local units of government.

Personal Work Relationships:

Contacts are with agency personnel, employees of other agencies, elected and appointed public officials, business persons and the public for the purpose of obtaining information, gaining concurrence with laws and guidelines and ensuring cooperation while resolving audit problem areas. Contacts are frequently confrontational, particularly in investigative audits.