

 <p>STATE OF INDIANA CLASSIFICATION SPECIFICATION</p>	Class Title: Field Examiner 2		Class Code: 002RE2
	FLSA Status: Exempt	Salary Schedule: RDS	Effective Date: 4-12-13
	Summary Incumbent serves as a journey level auditor of complex audits (typically on medium to large units) for the State Board of Accounts. Incumbent applies accounting and auditing principles, theories, standards and techniques in order to perform audits of governmental records, to determine and report financial condition and compliance with state and federal laws and regulations and reports to a Field Examiner Supervisor.		

Duties:

- Designs and performs necessary audit procedures on governmental units such as cities, towns, counties, schools, townships, universities, hospitals, state agencies, utilities and libraries including offices of mayors, sheriffs, judges and the governor;
- Issues written reports on financial position and compliance;
- Performs audits of all federal funds received by governmental units;
- Maintains required level of professional knowledge through timely review of modifications to principles, standards, federal laws, state statutes and legal decisions;
- Attends a minimum of 40 classroom hours of continuing professional education annually to keep abreast of changes in statutes and accounting theories and principles;
- Researches statutes, local ordinances and authoritative standards in preparation of audits;
- Coordinates the work of lower-level field examiners and support staff;
- Performs investigative audits (investigations of irregularities, illegal acts and fraud);
- Serves as lead auditor and as a member of an audit team;
- Audits integrity of governmental units computer system;
- Assists, advises and instructs elected and appointed public officials regarding statutory requirements, accounting applications, management practices and agency audit positions;
- Performs related duties as required.

Job Requirements:

- Knowledge and skill typically acquired through a Baccalaureate degree plus 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 III;
- Broad knowledge of all governmental and general accounting and auditing principles, theories, standards and pronouncements such as those established by Financial Accounting Standards Board, Governmental Accounting Standards Board, General Accounting Board and American Institute of Certified Public Accountants;
- Broad knowledge of state and federal statutes, regulations, Attorney General opinions and case law;
- Specialized knowledge of the functional and specific organizational characteristics of the more than twenty types of the 7,000 plus units audited;
- Considerable knowledge of a variety of computer systems and ability to adapt audit procedures to computer systems at audit site;
- Ability to apply principles, theories, concepts and methods as observations to unique circumstances or as new developments dictate;
- Ability to reach logical conclusions and prepare clear, accurate reports;

- Ability to maintain confidentiality;
- Ability to modify and/or design the audit plan procedures;
- Ability coordinate 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 that are complex and unique in nature. Incumbent uses considerable professional judgment in the interpretation and application of complex principles and theories. Creativity is required in uncovering and documenting investigative situations. Incumbent's work product must meet standards of evidence. 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. Incumbent adapts and creates software applications for complex or unique audit situations.

Responsibility:

Incumbent is responsible for preparing written audit reports and related work papers which support judgments and conclusions for financial condition and compliance. Incumbent receives general work assignments from supervisor and is personally responsible for the audit report and related work papers. Work product is reviewed by supervisor for evaluation of attainment of objectives and compliance with agency policy and professional standards. Incumbent works independently and as a member of a team. Extensive judgment is used in the development of techniques to accomplish the objectives established by agency policy. Improper judgment in the audit process could result in issuance of erroneous financial statements (which could adversely affect the bond rating of a local unit of government) and/or failure to detect significant losses due to misspent money or criminal activity.

Personal Work Relationships:

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