

 <p>STATE OF INDIANA CLASSIFICATION SPECIFICATION</p>	Class Title: Field Examiner 3		Class Code: 002RE3
	FLSA Status: Non 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. Incumbent 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 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;
- Ability to complete agency required six hour accounting examination;
- Broad knowledge of all governmental and general accounting and auditing including 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;
- Ability to modify and/or design the audit plan procedures as a result of the review of the control structure at the audit site;
- Ability to study and evaluate financial and managerial control structures for both manual and computer systems;
- 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 coordinate the work of others;
- Effectively communicate both orally and in writing;
- Knowledge and ability typically reflected by certification as a CPA desired;
- Ability to coordinate support staff (audit assistants and others).

Difficulty of Work:

Incumbent participates in, and/or conducts a variety of, audits of varying complexity. Incumbent uses considerable judgment in the interpretation and application of the principles and theories of auditing and accounting. Incumbent must maintain confidentiality and interpret output of unique, complex computer hardware and software configurations for the purpose of analysis, evaluation and compilation of information. Incumbent adapts and utilizes computer software applications for complex or unusual audits.

Responsibility:

While the incumbent works independently or as a member of an audit team, audit assignments are typically planned with the field supervisor in terms of general objectives. Incumbent is responsible for preparing written documentation which supports judgments and conclusions on financial condition and compliance. Upon audit completion, incumbent prepares written reports on financial condition and compliance with laws and regulations. Reports and related work papers are reviewed by the supervisor for attainment of objectives and compliance with agency policy and professional standards. Improper judgment could result in issuance of erroneous financial statements (which could adversely affect the bond ratings of local governmental unit) and/or failure to detect significant losses due to misspent money or criminal activity.

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, conducting audits, gaining concurrence with laws and guidelines and ensuring cooperation while resolving audit problem areas. Contacts are frequently confrontational particularly in investigative audits.