

 <p><b>STATE OF INDIANA</b> CLASSIFICATION SPECIFICATION</p>	<b>Class Title:</b> Field Examiner 4		<b>Class Code:</b> 002RE4
	<b>FLSA Status:</b> Non Exempt	<b>Salary Schedule:</b> RDS	<b>Effective Date:</b> 4-12-13
	<b>Summary</b> Incumbent applies professional accounting and auditing knowledge and techniques in planning, conducting and reporting routine or special audits of the local agencies and state and federal programs for the State Board of Accounts. Incumbent verifies compliance with state, federal and local laws, ordinances, rules and regulations in terms of consistency and adherence to accepted accounting principles and management practices. Incumbent reports to advanced-level accountant or division director. Representative duties include:		

**Duties:**

- Conducts audits of the accounts and financial statements of local agencies and governmental units on annual or biennial schedule to ensure compliance;
- Prepares reports detailing audit findings such as Internal Control, auditor's opinion or change summary;
- Consults with personnel of participating organizations to determine adequacy of recording; advises on proper accounting and management procedures;
- Communicates, verbally and in writing, with parties such as attorneys, public officials and other personnel in response to specific auditing concerns and audit results;
- Performs related duties as required.

**Job Requirements:**

- Knowledge and skill typically acquired through a Baccalaureate degree (preferably in Accounting); related academic training plus comparable work experience or comparable experience alone may substitute for a Baccalaureate degree where appropriate;
- Working knowledge of basic accounting principles and procedures and auditing standards;
- Working knowledge of procedural and legislative controls governing the activity being audited;
- Ability to apply mathematical skills relevant to auditing and accounting procedures utilized in performance of duties;
- Ability to interpret, analyze and record data and fiscal information to reach logical conclusions;
- Effectively communicate both orally and in writing;
- Ability to prepare clear, conclusive reports;
- Ability to gain the cooperation of the personnel in the organizations being audited.

**Difficulty of Work:**

Incumbent follows generally accepted, though complex, guidelines of accounting and auditing. Considerable judgment is required in applying the accounting and auditing guidelines to local agencies and programs of variable size and complexity.

**Responsibility:**

Incumbent works independently following general instructions provided by supervisor. Laws, rules and regulations are used as a basis for the work. Problems of a serious or unique nature will be discussed with the supervisor. The audits are reviewed for compliance with objectives and policies. Incumbent must be accurate to avoid a federal audit exception for grantee.

**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.