**Definition:** This is lead work auditing in examining the books and financial records of government agencies.

An employee in this class leads the work of auditors performing journey level duties either as individuals or teams and assigns and reviews the work. Lead work involves making specific assignments to a team of auditors; assisting the employees in the completion of audits; interpreting laws, court decisions, and other legal provisions applicable to the audits; providing instruction and on-the-job training in all the processes, methods, and techniques entailed in the auditing work and coordinating the team's efforts in the preparation of clear and comprehensive audit reports. Public contact is involved in making audits and in explaining legal provisions. Work is performed with considerable independence under the direction of an audit supervisor and review is limited to occasional conferences and the periodic analysis of written reports and forms.

**Examples of Work:** Leads a group of auditors engaged in journey level audits of records of governmental agencies for compliance with procedural and regulatory requirements; instructs and gives advice to auditors in auditing requirements and interpreting findings, reviews team members' work, and prepares the final audit report.

Performs more difficult or special audits of public accounting records and reports.

Leads auditors in journey level audits and inspections of state liquor stores and special audits necessitated by flood, fire, theft, or store moving.

Sets up audit schedules and establishes completion dates for various audit operations.

Reviews reports of coverage of law violations, mathematical and accounting accuracy, and arrangement of subject matter; analyzes content of auditors' reports for technical soundness.

Performs related work as required.

**Required Knowledges, Skills, and Abilities:** Knowledge of accounting and auditing principles and methods and their application to governmental accounting systems.

Knowledge of the laws and regulations governing audits made by the agency concerned.

Knowledge of office procedures and standard office machines and equipment

Ability to analyze and interpret accounting data and reports and to instruct and advise auditors in proper work methods.
Ability to determine violation and non-compliance, to detect and explain significant accounting irregularities, and to recommend effective corrective measures.

Ability to lead a team of auditors in journey level audits including explaining the legal aspects, rules, regulations, and policies of the audit program; making assignments and organizing the flow of work; and coordinating the team's efforts in the preparation of clear and comprehensive audit reports.

Ability to express ideas clearly and concisely, orally and in writing.

Ability to establish and maintain effective working relationships with auditors, and governmental officials and to deal tactfully with controversial public relations problems.

**Minimum Experience and Training**: One year as an Auditor 1;

or

Four years of accounting and/or auditing experience which includes fifteen (15) college level credits in accounting;

or

Any equivalent combination of experience and/or training which includes the required 15 college level credits in accounting.