



**NORTH DAKOTA
CLASS DESCRIPTION**

ND Human Resource Management Services
Phone: (701) 328-3290

Class Code(s): 0241
0242
0243
0244
0255

AUDITOR

SCOPE OF WORK:

Work involves activities associated with conducting comprehensive audits to determine that the receipt, control, and expenditure of funds are accurate and comply with applicable laws and regulations, and/or performance efficiencies and effectiveness.

DUTIES PERFORMED AT ALL LEVELS:

- Analyze accounting systems and procedures to insure that managerial and internal controls meet generally accepted methods of accountability and are in accordance with generally accepted accounting principles and reporting requirements.
- Analyze accounting systems and tax reporting systems to ensure compliance with tax reporting requirements.
- Determine whether agency programs are meeting desired results or benefits.
- Determine whether procedures and controls are in compliance with policy, applicable law, and agency regulations.
- Examine documents to determine accuracy and compliance to executive, administrative, legal, and legislative directives, policies, rules, and regulations.
- Determine if agencies are operating economically and efficiently.
- Prepare supporting documents and schedules.

NOTE: The duties listed are not intended to be all-inclusive. Duties assigned any individual employee are at the discretion of the appointing authority.

**AUDITOR I
GRADE J**

0241

LEVEL DEFINITION:

Individuals at this level work under close supervision in a training capacity and assist higher level auditors.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Assist in examination of financial records to determine accuracy and compliance with tax laws or other applicable laws.
- Assist in preparing financial statements and schedules of audit report.
- Assist in determining findings and making recommendations.

CLASS CODES: 0241
0242
0243
0244
0245

ND Class Description
Auditor

-
- Assist in preparation of preliminary audit report.
 - May perform a routine audit or a specific area of a more complex audit.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree in accounting, business administration, public administration, statistics, economics, or other related area with coursework in accounting. The hiring authority may identify specific degree requirements pertinent to the specific position at the time of recruitment.

AUDITOR II
GRADE K

0242

LEVEL DEFINITION:

Auditors at this level conduct audits of a routine nature or a segment of a moderately complex audit.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Conduct preliminary audit research and planning
- Interview clients to learn internal workflow, systems and tax preparation methods.
- Document and evaluate clients' accounting systems and fiscal controls and tax reporting systems.
- Identify problems with accounting systems, fiscal control and tax reporting methods.
- Develop and apply tests for audit.
- Participate in pre- and post-audit conferences.
- Assist in determining findings and making recommendations for changes in systems, controls, and tax reporting.
- Prepare reports for less complex audits or assist in the preparation of reports for audits with increased complexity.
- May provide guidance or training to lower level auditors and/or temporary auditors.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree in accounting, business administration, public administration, statistics, economics or other related area with coursework in accounting and two years of auditing experience. The hiring authority may identify specific degree requirements pertinent to the specific position at the time of recruitment.

ND Class Description
Auditor

CLASS CODES: 0241
0242
0243
0244
0245

AUDITOR III
GRADE L

0243

LEVEL DEFINITION:

Auditors at this level conduct audits of a moderately complex nature or a segment of a complex audit.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Plan, direct, and conduct audits.
- Prepare audit reports of a moderately complex nature or assist in preparation of preliminary audit reports of a complex nature.
- Conduct pre- and post-audit conferences.
- Review and analyze internal control structure and accounting systems, tax reporting systems, returns, and reports.
- Devise or modify and apply tests to determine adequacy of internal systems, controls, and tax compliance.
- Prepare financial statements.
- Identify weakness of systems and controls and present recommendations for change.
- Prepare and issue assessments and/or refunds.
- May review work of audit team.
- May supervise professional and paraprofessional staff in a specific section of a division.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree in accounting, business administration, public administration, statistics, economics, or other related area with coursework in accounting and three years of auditing experience that includes functioning as a lead auditor. The hiring authority may identify specific degree requirements pertinent to the specific position at time of recruitment.

AUDITOR IV
GRADE N

0244

LEVEL DEFINITION:

Auditors at this level conduct supervisory work in directing and coordinating audits of a complex nature.

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

CLASS CODES: 0241
0242
0243
0244
0245

ND Class Description
Auditor

-
- Plan, direct, and organize audits.
 - Develop and update audit programs and procedures.
 - Participate in more difficult and more complex phases of the audit involving special analysis.
 - Assist in preparing the comprehensive annual financial report.
 - Determine and apply audit tests.
 - Prepare audit reports of a complex nature; supervise the preparation of final audit reports.
 - Analyze and evaluate effectiveness of audit procedures.
 - Evaluate bid proposals from independent public accounting firms to conduct contracted audits and assist in making selection of firms.
 - Review audits of independent public accounting firms.
 - Develop and implement policies, rules, and regulations.
 - Present findings and recommendations to clients.
 - Assist in negotiating audit settlements.
 - Prepare audit budget.
 - Assign, supervise, and evaluate the work activities of auditors.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree in accounting, business administration, public administration, statistics, economics, or other related area with coursework in accounting and four years of professional auditing experience to include one year of supervisory work experience. The hiring authority may identify specific degree requirements pertinent to the specific position at the time of recruitment.

AUDITOR V
GRADE P

0245

LEVEL DEFINITION:

Auditors at this level oversee an audit division within an agency

ADDITIONAL DUTIES PERFORMED AT THIS LEVEL:

- Coordinate implementation of new developments affecting audit requirements.
- Prepare requests for proposal, evaluate bid proposals, and award bids to independent public accounting firms secured to conduct contracted audits.
- Review audit reports from independent public accounting firms.
- Plan, supervise, and coordinate activities involved in the preparation of comprehensive annual audit and financial report.
- Develop and implement policies, procedures, goals, and objectives.

ND Class Description
Auditor

CLASS CODES: 0241
0242
0243
0244
0245

- Provide technical assistance in audits of a complex nature.
- Prepare and monitor audit division budget.
- Supervise professional staff in the audit division.

MINIMUM QUALIFICATIONS:

Requires a bachelor's degree in accounting, business administration, public administration, statistics, economics, or other related area with coursework in accounting and three years of management experience of an auditing function. The hiring authority may identify specific degree requirements pertinent to the specific position at time of recruitment.

Eff. Date: 10/74

Rev: 9/76 - Added level V

Rev: 7/79 - Rewrite

Rev: 2/92 - Part of Accountant/Auditor review

Rev: 8/96 - Rewritten in current format

Rev: 2/01 - Revised duties and minimum qualifications at all levels

Rev: 7/12 – Conversion to Hay System