Specification for Class of

FIELD AUDITOR 3 - DRS Abolished Initially Effective January 13, 2006 Abolished Final Effective February 10, 2006

<u>Definition</u>: In the Department of Retirement Systems, supervises a team of at least three Field Auditors 1 or 2 conducting audits of employers participating in the retirement system.

Typical Work

Hires, trains, supervises and evaluates field audit team members;

Reviews audit reports for consistency and existence of adequate documentation to support findings;

Develops audit plans and schedules and determines the need for pre-conference audits;

Revises procedures resulting from policy changes emanating from the department and legislature;

Reviews personal service contracts and determines if an employee/employer relationship exists;

Confers with governmental representatives on audit aspects and findings which are extremely sensitive and/or disputed; prepares policy responses on same;

Evaluates information and documentation from audits in process to expedite and ensure the correctness of the findings and plan follow-up activities;

Conducts audit team in the field for audits on large employers;

Performs other work as required.

Knowledge and Abilities

Knowledge of: theory and practice of accounting and auditing; departmental operations, laws and regulations, modern office methods and equipment, reporting systems, effective supervisory techniques.

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Ability to: plan, evaluate and perform difficult, complex or controversial audits and make accurate determinations; plan and direct work of others; interpret retirement laws and WAC's, write formal audit reports; handle disputed issues with tact; develop policies and procedures; communicate effectively both orally and in writing.

Minimum Qualifications

A Bachelor's degree in accounting, business administration or closely allied field, which includes 12 semester or 18 quarter hours of accounting.

AND

Two years of accounting or auditing experience.

Additional accounting or auditing experience can be substituted, year for year, for education but not for the 12 semester or 18 quarter hours of college-level accounting.

New class Effective March 13, 1987