

CAREER GUIDE FOR AUDITORS

Standard Occupational Code: 13-2011.02

Pay Band(s): 4,5,6,7 and 8 ([Salary Structure](#))

Standard Occupational Description:

Examine and analyze accounting records to determine financial status of establishment and prepare financial reports concerning operating procedures.

Auditor positions in the Commonwealth primarily are assigned to roles in the [Audit and Management Services](#) Career Group.

[Auditor I](#)

[Auditor II](#)

[Auditor III](#)

[Audit Manager I](#)

[Audit Manager II](#)

[Audit Manager III](#)

[Audit Manager IV](#)

Auditors also have career opportunities in the following Career Group(s):

[Financial Services](#)

[General Administration](#)

[Program Administration](#)

[Procurement Services](#)

[Policy Analysis and Planning](#)

SKILLS, KNOWLEDGE, ABILITIES AND TASKS

(Technical and Functional Expertise)

Skills

Note: *The technical and functional skills listed below are based on general occupational qualifications for Auditors commonly recognized by most employers. Typically, you will not be required to have all of the skills listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

1. Using mathematics to solve problems.
2. Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
3. Identifying measures or indicators of system performance and the actions needed to improve or correct performance, relative to the goals of the system.
4. Talking to others to convey information effectively.
5. Understanding written sentences and paragraphs in work related documents.
6. Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.
7. Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.
8. Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.

9. Communicating effectively in writing as appropriate for the needs of the audience.
10. Understanding the implications of new information for both current and future problem solving and decision-making.

Knowledge

Note: *The technical and functional knowledge statements listed below are based on general occupational qualifications for Auditors commonly recognized by most employers. Typically, you will not be required to have all of the knowledge listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

The **Knowledge** of:

1. Economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.
2. Arithmetic, algebra, geometry, calculus, statistics, and their applications.
3. Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.
4. The structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.
5. Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.

Abilities

Note: *The technical and functional abilities listed below are based on general occupational qualifications for Auditors commonly recognized by most employers. Typically, you will not be required to have all of the abilities listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

The **Ability** to:

1. Add, subtract, multiply, or divide quickly and correctly.
2. See details at close range (within a few feet of the observer).
3. Read and understand information and ideas presented in writing.
4. Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
5. Choose the right mathematical methods or formulas to solve a problem.
6. Listen to and understand information and ideas presented through spoken words and sentences.
7. Communicate information and ideas in speaking so others will understand.
8. Communicate information and ideas in writing so others will understand.
9. Speak clearly so others can understand you.
10. Quickly and accurately compare similarities and differences among sets of letters, numbers, objects, pictures, or patterns. The things to be compared may be presented at the same time or one after the other. This ability also includes comparing a presented object with a remembered object.

Tasks

Note: *The following is a list of sample tasks typically performed by Auditors. Employees in this occupation will not necessarily perform all of the tasks listed.*

1. Audit payroll and personnel records to determine unemployment insurance premiums, workers' compensation coverage, liabilities, and compliance with tax laws.
2. Collect and analyze data to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies.
3. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.
4. Examine inventory to verify journal and ledger entries.
5. Examine records and interview workers to ensure recording of transactions and compliance with laws and regulations.
6. Inspect account books and accounting systems for efficiency, effectiveness, and use of accepted accounting procedures to record transactions.
7. Inspect cash on hand, notes receivable and payable, negotiable securities, and canceled checks to confirm records are accurate.
8. Prepare detailed reports on audit findings.
9. Prepare, analyze, and verify annual reports, financial statements, and other records, using accepted accounting and statistical procedures to assess financial condition and facilitate financial planning.
10. Report to management about asset utilization and audit results, and recommend changes in operations and financial activities.

INTERESTED?

Like people, occupations have traits or characteristics. These characteristics give important clues about the nature of the work and work environment, and give you an opportunity to match your own personal interests to a specific occupation. When you choose a job in an occupation that matches your own interests you have taken an important step in planning a successful and rewarding career.

Auditing work is considered Conventional, Enterprising, and Investigative. It is “**Conventional**” because it involves following set procedures and routines and usually involves working with data and details more than with ideas. Usually there is a clear line of authority to follow. It is “**Enterprising**” because it frequently involves starting up and carrying out projects. The work can involve leading people, making many decisions and taking calculated risks. The work is also “**Investigative**” because it frequently involves working with ideas, and requires an extensive amount of thinking. The work involves searching for facts and figuring out problems mentally.

LICENSURE, REGISTRATION, OR CERTIFICATION REQUIREMENTS

Generally this is not required for Auditors positions in state government. However, to improve career advancement opportunities, you should consider the advantages of certification and include this step in your self-development plan.

To learn more about becoming a Certified Public Accountant (CPA) visit the State Board of Accountancy's web site at <http://www.boa.state.va.us>

EDUCATIONAL, TRAINING, AND LEARNING OPPORTUNITIES

Employees in this occupation usually need several years of work-related experience, on-the-job training, and/or vocational training. Most employers require a four - year bachelor's degree and professional certification, particularly for higher-level jobs. If you are interested in pursuing a career in auditing, search the following Accounting and Audit sources for educational, training, and learning opportunities:

[Institute of Internal Auditors](#)

- [Central Virginia Chapter](#)
- [Tidewater Chapter](#)
- [Northern Virginia Chapter](#)

[Info. Systems Audit and Control Assoc.](#)

- [Virginia Chapter](#)

[Assoc. of Government Accountants](#)

- [Richmond Chapter](#)

[Audit Net](#)

[AICPA](#) (American Institute of Certified Public Accountants)

COMMONWEALTH COMPETENCIES

Competencies are a set of identified behaviors, knowledge, skills, and abilities that directly and positively impact the success of employees and the organization. Competencies can be observed and measured. When consistently demonstrated, competencies make employees particularly effective in their work. Competencies help lay out a road map to career success. You can use the Commonwealth Competencies to help improve your individual performance by adopting behaviors that make high performing employees successful in their jobs. In this way, you can use the Commonwealth Competencies for your further professional development.

The Commonwealth Competencies are:

1. Technical and Functional Expertise
2. Understanding the Business
3. Achieving Results
4. Serving the Customer
5. Teamwork
6. Interpersonal and Communication Skills
7. Leadership and Personal Effectiveness

The above competencies may be applied to employees throughout the Commonwealth of Virginia. They can be rank-ordered by agencies and hiring managers to represent the needs of a specific job. The rank ordering will change depending upon the occupation, an organization's priorities, the actual job requirements, and the supervisor's preferences.

Career success is both about what you do (applying your technical knowledge, skills, and ability) and how you do it (the consistent behaviors you demonstrate and choose to use) while interacting and communicating with others. Hopefully, by studying the Commonwealth competencies, identifying your developmental opportunities, and working to refine your own competence, you can take charge of your career!

For additional information about the **Commonwealth Competencies** go to: http://jobs.state.va.us/cc_planningctr.htm. For the competencies, we first list the competencies and then define each. Finally, we list competency indicators; to describe what successful performance looks like.

COMMONWEALTH CAREER PATH

Career opportunities in the Commonwealth are not limited to moving “up” to the next highest role and pay band, changing positions, or to becoming a supervisor. That’s because most roles describe a broad group of occupationally related positions that perform a range of work that requires increased knowledge and skills. For that reason, Commonwealth roles describe the career paths within the same or higher-level role for the same or different Career Group. The broad salary range and the Commonwealth’s pay practices provide flexibility in recognizing career development and advancement. ([Salary Structure](#))

For example:

PAY BAND	PRACTITIONER ROLES	MANAGEMENT ROLES
4	Auditor I	
5	Auditor II	Audit Services Manager I
6	Auditor III	Audit Services Manager II
7		Audit Services Manager III
8		Audit Services Manager IV

Sample Career Path

[Auditor I](#)

The Auditor I role provides career tracks for professional auditors performing or assisting with well-defined auditing responsibilities for the purpose of ensuring compliance with program requirements and evaluating the integrity of business operating systems. Tasks include, but are not limited to, assessing the effectiveness of management controls, conducting investigations, determining compliance with policies, regulations, and laws, financial analysis and forecasting, and accounts reconciliation.

[Auditor II](#)

The Auditor II role provides career tracks for advanced level auditors performing diverse specialized or integrated program audits to ensure compliance with regulations, laws, and business operating systems. Tasks include, but are not limited to, independently planning and conducting program audits or leading an audit team. An applicable professional certification may be preferred.

[Auditor III](#)

The Auditor III role provides career tracks for expert auditors performing complex program audits. Employees provide professional expertise, consultation, and technical assistance to

executive management regarding financial, business engineering, policy, and information systems programs in order to ensure compliance with regulations, laws, and business operating systems. Tasks include, but are not limited to, independently planning and conducting broad-based program audits and sensitive investigations that may involve leading or supervising an audit team. An applicable professional certification may be preferred.

[Audit Services Manager I](#)

The Audit Services Manager I role provides career tracks for managers involved in planning and managing specialized auditing operations for tax, interstate, external, or other auditing activities. Employees may be the charge position through which all auditing information flows. Employees have technical and supervisory skills to include serving as subject matter experts and may perform personnel management tasks. An applicable professional certification may be preferred.

[Audit Services Manager II](#)

The Audit Services Manager II role provides career tracks for managers that plan, organize, and manage one or more complex audit programs on an agency or statewide level. Employees provide professional expertise, consultation, and technical assistance to executive management and typically supervise staff auditors with regard to financial, business engineering, policy, and information systems programs in order to ensure compliance with regulations, laws, and business operating systems. Employees may serve as the agency's audit director or manage a highly specialized audit function. An applicable professional certification may be preferred.

[Audit Services Manager III](#)

The Audit Services Manager III role provides career tracks for managers serving as directors of agency management and audit services programs and staff or centralized statewide programs. Employees are responsible for providing overall direction and leadership for programs that have diverse and complicated financial, technical, and regulatory requirements in order to ensure the achievement of organizational mission and goals. An advanced degree and the applicable professional certification may be preferred.

[Audit Services Manager IV](#)

The Audit Services Manager IV role provides career tracks for senior executive level managers. Employees provide central consultation, direction, oversight and policy guidance for the Commonwealth's internal audit programs for executive branch agencies. Responsibilities include, but are not limited to, ensuring that a comprehensive statewide program of financial, compliance, operational and data processing audits are conducted within agencies.

[ADDITIONAL OCCUPATIONAL INFORMATION CAN BE FOUND AT:](#)

O*NET (Occupational Information Network)

<http://online.onetcenter.org/>

Virginia Employment Commission

<http://www.alex.vec.state.va.us/>

Career One Stop

<http://www.careeronestop.org/>

Virginia Career Resource Network

<http://www.vacrn.net/>