

STATE OF WISCONSIN
CLASSIFICATION SPECIFICATION

AUDITOR
CLASSIFICATION SERIES

I. INTRODUCTION

A. Purpose of This Classification Specification

This classification specification is the basic authority under Wis. Admin. Code ER 2.04 for making classification decisions relative to present and future positions performing professional auditing duties requiring the knowledge and application of accounting and auditing theories and principles. Positions allocated to this series plan, conduct and/or lead lower level Auditors in financial, compliance, operational, rate analysis and setting, or investigative audits of organizations either internal or external to state service; develop audit programs and procedures; conduct office or field audits; utilize laptop computers or automated mainframe retrieval applications to review and analyze recorded financial information; prepare working papers; assign, train and review the work of lower level Auditors; prepare schedules, tables, graphs and other exhibits for interim and final audit reports; audit automated financial system operations; review and examine internal control practices; review disputed audit findings with management personnel (state agency or nonstate executives, attorneys, accountants, auditors and other management personnel); conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and/or prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

B. Inclusions

This series encompasses positions performing professional auditing duties requiring the knowledge and application of accounting and auditing theories and principles. Positions allocated to this series plan, conduct and/or lead lower level Auditors in financial, compliance, operational, rate analysis and setting, or investigative audits of organizations either internal or external to state service; develop audit programs and procedures; conduct office or field audits; utilize laptop computers or automated mainframe retrieval applications to review and analyze recorded financial transactions

and/or other financial information; prepare working papers; assign, train and review the work of lower level Auditors; prepare schedules, tables, graphs, and other exhibits for interim and final audit reports; audit automated financial system operations; review and examine internal control practices; review disputed audit findings with management personnel (state agency or nonstate executives, attorneys, accountants, auditors, and other management personnel); conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

C. Exclusions

Excluded from this series are the following types of positions:

1. Positions which spend the majority of time performing bookkeeping, accounting or auditing duties and are more appropriately classified as Financial Specialist.
2. Positions which spend the majority of time performing duties which are more appropriately classified as Accountant.
3. Positions which spend the majority of time performing duties which are more appropriately classified as Financial Supervisor or Financial Officer.
4. Positions which spend the majority of time performing duties which are more appropriately classified as Financial Clerk.
5. Positions which spend the majority of time performing management duties as defined in s. 111.81, Wis. Stats.
6. All other positions which are more appropriately identified by other classification specifications.

D. Entrance Into and Progression Through This Series

Employees typically enter allocation patterns within this classification series by competitive examination for Auditor positions. Progression to the developmental and objective levels within each allocation pattern will typically occur through reclassification. Progression to the advanced levels may occur through reclassification or competition. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

E. Complexity Factors

The following position characteristics are considered indicators of increased complexity within the Auditor classification series. The degree to which these characteristics are present is an indication of a position's greater complexity.

- Number and complexity of rules: the number and complexity of state and federal statutes and regulations, administrative codes, contractual agreements, grant requirements, number of

- programs, stability of programs (changing, new, or established), political or community pressures on the program(s).
- Existence and adequacy of established accounting and auditing policies and procedures: nonexistence and inadequacy of policies and procedures, not well developed, complex or difficult chart of accounts, complex or difficult policies and procedures.
 - Organizational or corporate structure: large decentralized with some or many cost centers or segments (in private sector would be separate corporations), varied, unique or specialized product (or service) mix, regulated industry.
 - Number and type of industry and governmental accounting and auditing standards and specialized audit guides: many types or applications of highly specialized standards, complex or difficult standards requiring interpretations or guidelines developed for internal or external use, no specific guidance which requires development of tailor-made procedures.
 - Materiality: large, complex, highly liquid transactions, large dollar operation or entity, large number of highly liquid assets, large number of assets or liabilities.
 - Number of and routine, customized, or special audit programs: large number of routine audit programs, many customized audit programs, independent application, application of new techniques, recommends or decides on audits to be performed and scheduling of audits, development of customized or routine audit programs, coordinate or review work of other auditors.
 - Auditor-in-Charge: reviews and coordinates work of other auditors for an audit program, trains auditors, may lead internal/external teams or special projects or specialty area.

F. Definition of Terms Used in This Classification Specification

ASSURANCE – Adding value by providing an assessment of the reliability or relevance of data and operations in specific organizational settings.

AUDIT - A critical exploratory review of the business methods and accounting records of an enterprise or organization, made to enable the auditor to express an opinion as to whether the financial statements of the enterprise fairly reflect its financial position and operating results.

There are two broad categories of audits conducted by state agencies: internal audits (audits of programs and operations within a state agency) and external audits (audits of entities external to state service, such as county and local governments, and private organizations, including engineering firms, health care and insurance providers, public schools and vocational technical institutes or districts, nursing homes, etc.).

Within these two broad categories, combinations of the following types of audits may be conducted:

- **Compliance audits** are a review of certain financial or operating activities of an entity for the purpose of determining whether they conform to specified conditions, rules, regulations, grants or contracts.
- **Program audits** test, measure and evaluate the policies, procedures, and controls included in contracts, invoices or other financial documents, or programs or systems being audited to determine if compliance with State and Federal regulations is consistently followed. Program audits are program performance audits which determine: (1) the extent to which the desired results or benefits established by the Legislature or other authorizing body are being achieved; (2) the effectiveness of organizations, programs, activities or functions; and (3) whether the entity has complied with the laws and regulations applicable to the program.

- **Financial audits** assess the accuracy, validity and reliability of department or organization financial records and reports. Financial audits determine: (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position are in accordance with generally accepted accounting principles; and (2) whether the entity has complied with the laws and regulations for those transactions and events that may have a material effect on the financial statements.
- **Economy and Efficiency audits** evaluate programs, policies, and procedures to identify areas where action can be taken to more efficiently and/or effectively use agency or organization resources to accomplish the entity's mission, goals, or assigned responsibilities. These audits evaluate the economy and efficiency of the entity's performance to determine: (1) whether the entity is acquiring, protecting, and using its resources (such as personnel, property and space) economically and efficiently; (2) the causes of inefficiency or uneconomical practices; and (3) whether the entity has complied with the laws and regulations concerning matters of economy and efficiency.

AUDIT PROGRAM - Standard audit procedures include preparing an audit guide or program which plans the steps taken in conducting the audit. When the same type of audit is conducted repetitively, such as a cash audit of a bank, a standard audit program is used. The auditor performing the work follows the audit program that has been prepared. Customized audit programs are used in nonrepetitive or specialized audits where the audit work cannot be anticipated and the field auditor must use their judgment on how the audit should proceed within general guidelines.

AUDITOR-IN-CHARGE - An auditor-in-charge is defined as the person responsible for coordinating and overseeing the day-to-day activities of an audit assignment, including the assignment and review of subordinate auditors' work.

CONSULTING – Providing technical support and/or advice to an organization on the design, acquisition, and/or implementation of a manual or automated system for processing financial transactions, reporting, and/or compliance.

ELECTRONIC DATA PROCESSING (EDP) AUDIT - EDP audit scope may focus on one or a combination of any of the following: organizational and operational controls, application system development and maintenance controls, hardware and software controls, access controls, procedural controls, data integrity, and compliance with statutes, rules and regulations. EDP auditors require knowledge of information engineering techniques and methods, system architectures, information research management, communication links and networks, information handling, and statistical and automated information system audit tools.

ELECTRONIC DATA PROCESSING/INFORMATION TECHNOLOGY/INFORMATION SYSTEMS AUDITOR – Positions which perform electronic data processing audits (see above).

ENTITY - Entity is the organization being audited. An entity is a state or local government agency or department, or a private sector employer, including a corporation, proprietorship, partnership, or nonprofit organization.

FRAUD - A deception deliberately practiced in order to secure unfair or unlawful gain. All auditors must be aware of indications of fraud and, depending on the position, either proceed with

action to further investigate and/or prosecute the fraudulent party or refer these cases to either supervisors or fraud specialists who will be knowledgeable of the special techniques for investigating instances of fraud. Fraud specialists have knowledge of the legal requirements for evidence and testimony, as well as audit techniques, and work with law enforcement personnel.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS) - Standards established by the American Institute of Certified Public Accountants (AICPA) for the conduct and reporting of financial audits. There are 10 basic GAAS, classified into three broad categories: general standards, standards of field work, and standards of reporting. These GAAS set forth objectives of the audit and establish measures that can be applied to judge the quality of its performance. Professional auditing theory and/or practice, when referenced in the specifications, means GAAS.

GOVERNMENT AUDITING STANDARDS – Standards established by the Comptroller General of the United States, commonly referred to as the Yellow Book.

INTERNAL AUDITING – An independent, objective assurance and consulting activity designed to add value and improve an organization's operation. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

INVESTIGATIVE AUDIT – An in-depth review and fact finding audit designed to determine if the entity has been the victim of fraud or employee misconduct. Investigate audits are most commonly initiated as a result of a complaint or request by management. Such audits are typically done in close cooperation with the entity's legal counsel and/or local law enforcement authorities.

LIQUIDITY - Refers to the nature of assets being examined in an audit. The more liquid (more easily converted to cash), the higher the risk for fraud, misappropriation or abuse. Agencies or programs that deal in highly liquid assets have a need for more stringent internal controls and audits.

MATERIALITY - Materiality relates to the size of the entity or program being audited. Size can be measured in terms of total revenues or total expenditures, number of financial transactions, total payroll or number of employees, or number of clients served.

STANDARDS AND GUIDELINES FOR INFORMATION SYSTEMS AUDITORS – Standards issued by the Information Systems Audit and Control Association for the audit of information systems to inform IS auditors of minimum level of acceptable performance required to meet professional responsibilities set out in the code of Professional Ethics for IS auditors.

STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING – Standards established by the Institute of Internal Auditors to impart an understanding of the role and responsibilities of internal auditing, establish a basis for the guidance and measurement of performance, and improve the practice. Such standards are commonly referred to as the Red Book.

II. DEFINITIONS

AUDITOR

This classification is used as an entry progressing to a developmental level for professional positions performing auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Work is performed under close progressing to limited supervision.

Positions at this level plan and conduct or assist higher level Auditors in the conduct of financial, compliance, or operational audits of organizations either internal or external to state service; conduct office or field audits; prepare working papers; may assign, train and review the work of Financial Specialists; prepare schedules, tables, graphs and other exhibits for interim and final audit reports; conduct entrance and exit meetings with audited entities; and advise management on methods to improve accounting or other operational procedures.

This classification is also used as an entry progressing to an objective level for professional positions performing auditing duties of limited complexity. Objective level Auditors audit a specific program or accounting function where the program(s) have only a limited number of funding sources (GPR, PR, FED, SEG); limited complexity of regulations governing the programs; a limited number of programs, operational units, and cost centers; limited decentralization of operations within the agency; a limited complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a lesser number of GAAP funds, or enterprise (businesslike) funds; and only limited or no independent reporting needs from DOA; and audit programs with limited levels and types of Federal programs.

Representative Objective Level Position

Lottery Board On-Line Auditor - Develop audit program and procedures for auditing 1,800 on-line retailers on a weekly basis, including audit procedures for retailer settlement envelopes (these envelopes itemize weekly sales transactions, adjustments, fees, retailer commissions, and accounts receivable for each on-line terminal in the retailer establishments) and unreadable ticket envelopes; coordinate the settlement process for on-line games; coordinate accounting and auditing on-line drawing procedures, involving the reconciliation the on-line vendor games accounting system to the Lottery Internal Control System (ICS) and assuring that all drawings are completed in accordance with Lottery Board policy, and Multi State Lottery (MUSL) rules and security requirements; and coordinate accounting and check writing for the weekly Money Game Show.

AUDITOR - JOURNEY

This is the journey level for professional positions performing auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Positions at this level plan, conduct and/or lead lower level Auditors in financial, compliance, operational, or rate analysis and setting audits of organizations either internal or external to state service; perform audit procedures in accordance

with Generally Accepted Auditing Standards; conduct office or field audits; prepare working papers; assign, train and review the work of lower level Auditors and/or Financial Specialists or other positions; prepare schedules, tables, graphs, and other exhibits for interim and final audit reports; conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

Positions at this level perform professional auditing duties for stable programs, fixed standards, well established and adequate policies and procedures, well developed chart of accounts, a centralized organizational structure with few cost centers, one or pieces of several types of industry or governmental accounting or auditing standards, no materiality considerations, and a small number of routine regularly performed audit programs. Work is performed under general supervision.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

Representative Journey Level Positions

DWD Unemployment Insurance (UI) Field Auditor – Conduct comprehensive field audits of employers of varying sizes, concentrating on those with under 100 employees, for proper compliance with the Unemployment Insurance law (Ch. 108, Wis. Stats.); examine the financial records and does fact gathering investigations of employers, to ensure that the unemployment tax provisions of the state laws are being complied with and the collection of taxes are conducted on an equitable basis; utilize a laptop computer with a standardized auditing program to prepare clear and concise audit workpapers, which indicate the records examined, reconcile the payroll reported for UI purposes to the employer's records, provide adequate documentation of audit findings, and are in adherence with the federally mandated Tax Performance System (TPS) requirement; investigate and determine the status of all individuals alleged by the employer to be non-employees; prepare analysis of findings of unreported/overreported payroll, calculate the tax liability and prepare the adjustment reports; investigate benefit and contribution fraud and other illegal practices; conduct special investigations; provide expert testimony at departmental hearings regarding appeals by employers; assist enforcement attorneys in reconciling complaints; train new auditors; and provide UI program expertise, assistance and advice to employers, accountants, attorneys and claimants.

DVA Lenders Auditor - Perform compliance audits of lending institutions (banks, credit unions, savings and loan associations and mortgage banks) who service mortgage loans provided by DVA; develop and maintain computer software to support the needs of the audit section for sample selection, data analysis, automated workpaper generation, and audit management functions; develop and maintain audit programs and manuals; and develop and revise audit plans, procedures and policies.

DOA Post Auditor – Post-audit agencies in compliance with Generally Accepted Auditing Standards (GAAS) which are covered by formal delegation of payment authority from DOA; conduct full reviews of small and medium agencies and assist on large agencies to determine compliance with applicable statutes, state policies and the conditions of the delegation agreements; plan the audit scope and detailed audit steps and testing procedures necessary to translate the audit objectives into a detailed plan; perform all activities identified in the audit program, including review of the internal controls, implementation of statistical sampling methodologies, preparation and review of system flowcharts, and testing for compliance with applicable statutes and policies; prepare a draft report detailing audit findings and related

recommendations; attend the closing conference to present the report to agency personnel; and perform other special projects as assigned.

AUDITOR - SENIOR

This is the senior level for professional positions performing complex auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Positions at this level plan, conduct and/or lead lower level Auditors in financial, compliance, operational, rate analysis and setting, or investigative audits of organizations either internal or external to state service; develop audit programs and procedures; conduct office or field audits; prepare working papers; assign, train and review the work of lower level Auditors and/or Financial Specialists or other positions; review and/or prepare schedules, tables, graphs and other exhibits for interim and final audit reports; monitor progress of other Auditors, including reviewing and approving audit workpapers; conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

Positions at this level differ from those at the lower Auditor levels in that these positions require and apply knowledge of many varied or specialized program areas; analyze, interpret and apply rules, contracts, and agreements with internal or external implications; and evaluate the adequacy and make recommendations on accounting policies and procedures. Positions at this level must have knowledge of several types of highly specialized governmental or industry accounting and auditing standards and audit guides. Work is performed under general supervision.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

Representative Senior Level Positions

DH&FS Nursing Home Audit Analyst - Develop, recommend and implement accounting and auditing systems, policies and procedures for the statewide Title XIX Medical Assistance Reimbursement Program for nursing homes; provide technical advice and guidance to subordinate professional auditors; research, analyze, interpret and prepare alternative nursing home reimbursement methodologies and estimates of their cost to the Title XIX program; and represent the Bureau of Health Care Financing as staff specialist in nursing home policy and procedures development.

DH&FS Medical Assistance Field Auditor - Establish Title XIX reimbursement rates for nursing homes under the complex state rate setting methodology; perform on-site audits to assure that Title XIX Medical Assistance reimbursement rates established from data submitted by nursing homes are appropriate and verify costs included in annual sample audits are accurate and allowable under established guidelines; provide nursing home rate appeals mechanism with clear and concise reports, using cost analysis and selective scope audits, and provide testimony for payment of additional funds above Title XIX rates established under the state's rate setting methodology; and communicate information regarding nursing home costs, Title XIX nursing home rate setting, and program policies and procedures to nursing home providers and department management.

DH&FS Medical Assistance Lead Auditor - Function as lead auditor for audits and Title XIX Medical Assistance rate setting policy development in regard to District Part ICF-MR Facilities and Institutions for the Mentally Diseased (IMD); plan, direct and review the work of other auditors; conduct field audit work;

prepare audit reports; review the audit reports and rate calculations of other auditors; and manage or participate in briefing sessions with the Bureau Director and Division Administrator, coordinating necessary audit follow-up, and preparing responses to administrative review requests.

DWD Unemployment Insurance (UI) Lead Field Auditor - Conduct and/or act as lead auditor on comprehensive field audits of the most difficult and complex employers of varying sizes, concentrating on those with more than 100 employees, for proper compliance with the Unemployment Insurance Law (Chapter 108, Wis. Stat.); review and approve completed audits and provide guidance to lower level auditors; examine the financial records and does fact gathering investigations of employers, to ensure that the unemployment tax provisions of the state law are being complied with and the collection of taxes are conducted on an equitable basis; develop audit plans and evaluate the automated and manual internal controls of the largest employers in the state; retrieve data from employer's automated financial systems through Statistical Analysis System (SAS) or other data retrieval systems; utilize a laptop computer with a standardized auditing program to prepare clear and concise audit workpapers, which indicate the records examined, reconcile the payroll reported for UI purposes to the employer's records, provide adequate documentation of audit findings, and are in adherence with the federally mandated Tax Performance System (TPS) requirements; investigate and determine the status of all individuals alleged by the employer to be non-employees; prepare analysis of findings of unreported/overreported payroll, calculate the tax liability and prepare the adjustment reports; investigate benefit and contribution fraud, reports of payroll, fictitious employers/claimants and other illegal practices; conduct special investigations in complex problem areas; provide expert testimony at departmental hearings regarding appeals by employers; assist enforcement attorneys in reconciling complaints and performing special investigations; train new auditors; and provide UI program expertise, assistance and advice to the UI Division, employers, accountants, attorneys, and claimants.

DH&FS Medical Assistance Lead Special Agent/Auditor - As lead auditor, direct the activities of one or more junior auditors in the conducting of audits and investigations of various providers of medical care and services who are reimbursed by the Title XIX Wisconsin Medical Assistance Program (Medicaid); conduct and lead on-site complex audits of Medicaid providers for compliance with state and federal laws, rules and regulations; plan and conduct investigations of Medicaid abuse and potential fraud by providers and recipients; recover payments made to hospitals for stays and admissions which are subsequently determined to be medically unnecessary; assist unit chief in the management of audit unit work activities; and conduct A-128 audit verifications of Title XIX amounts received by counties as requested by the department's Office of Audits.

DOJ Medicaid Investigative Auditor - Plan and conduct investigative audits of financial transactions of Medicaid providers, such as nursing homes, medical clinics, hospitals, pharmacies, etc., to assist Medicaid fraud prosecutors; plan and conduct complex and sensitive investigations of Medicaid fraud; provide advice to the prosecuting attorney in preparing the investigation for prosecution and in planning a formal investigative proceeding; and prepare and present oral testimony and written documentation pertaining to actual audit findings in court.

DH&FS Lead Site Review Auditor - Function as lead auditor in the Bureau of Fiscal Services; plan and conduct site reviews of institutions and division business offices; plan and conduct fiscal and operational audits of institutions and division business offices to evaluate internal control and compliance with Bureau of Fiscal Services procedures in the areas of general controls, separation of duties, monetary verification, and efficiency of operations; prepare a site review report of the reviewed institution or business division, detailing strengths, weaknesses, suggestions to BFS, recommendations from BFS, and information sharing; post site review follow-up for implementation of both site review report recommendations as well as

suggestions to BFS; review and certify bureau responses on verification of aid payments for County Single Audits; conduct special reviews and investigations requested by the director of the secretary's office where there is suspected agency fraud, waste or program abuse; and provide monitoring and technical assistance for selected audit findings, accounting and fiscal policy training for program divisions.

AUDITOR - ADVANCED

This is the advanced level for professional positions performing very complex auditing duties which require the knowledge and application of professional accounting and auditing theories and principles. Advanced knowledge of governmental accounting and auditing is desired at this level. Positions at this level plan, conduct, and lead lower level Auditors in financial, compliance, operational, rate analysis and setting, or investigative audits of organizations either internal or external to state service; develop audit programs and procedures; conduct office or field audits; prepare working papers; assign, train and review the work of lower level Auditors and/or Financial Specialists or other positions; prepare schedules, tables, graphs and other exhibits for interim and final audit reports; conduct entrance and exit meetings with audited entities; conduct investigations; advise management on methods to improve accounting or other operational procedures; and prepare exhibits and other documents and provide oral testimony in the prosecution of audited entities.

Positions at this level differ from those at the lower Auditor levels in that these positions conduct and/or lead audits of programs or organizations which deal with contracts and agreements with external implications; confer with management on recommendations and the implementation process; make independent decisions and recommendations for all audit aspects; test and evaluate interrelated systems and data; and make recommendations to various levels of management on internal or external controls and program requirements. Positions at this level conduct audits for programs with a wide variety of or highly specialized industry or governmental accounting and auditing standards. Audits are conducted independently and positions function as Auditor-in-Charge. Work is performed under general supervision.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

Representative Advanced level Positions

DH&FS Nursing Home Appeals Auditor - Lead and conduct complex analyses of requests and proposals for the adjustment of nursing home rates, reimbursement levels, or adverse departmental actions; plan, manage, and direct the activities of, and provide expert advice and testimony to the Title XIX Nursing Home Appeals Board, which is responsible for distributing \$5+ million in order to alleviate substantial demonstrated inequities resulting from application of the reimbursement guidelines; direct the audit activities of field staff and perform audits; define the operational framework for complex audits of homes; investigate accounts and records and conduct intensive on-site full scope or limited scope audits; monitor, review and make recommendations to the Department of Justice regarding investigations of possible fraud; and complete special projects as assigned.

DH&FS Internal Auditor - Provide technical assistance, special analyses, and consulting services to top level department managers on the operations and adequacy of controls of existing systems and programs within DH&FS; plan and perform complex management/operational audits and/or reviews, reporting to the top department management on the efficiency and effectiveness of department programs and systems; develop, recommend and assist in the implementation of internal controls and improvements to systems to increase the efficiency and/or adequacy of controls; assist management in developing audit responses to

external audits and in preparing informational briefing materials for presentation to the legislature or federal audit agencies; and perform financial/compliance audits and evaluate existing and design-phase electronic data processing systems.

UW Madison Internal Auditor - Plan and conduct audits where emphasis is placed on improving efficiency of operations, maintaining accountability and control, and ensuring compliance with federal, state and university rules and regulations of UW Madison business systems, departments, auxiliary operations, research units and special activities; function as a staff auditor on audit teams dealing with large, complex audits, and as auditor in charge of smaller audits; and serve on project teams for complex management advisory service projects.

DOT Bureau of Accounting and Auditing Senior Auditor - Function as a senior auditor in the Audit Section and be proficient in all audit programs of the section; verify the accuracy and determine the integrity and propriety of cost and other data in programs such as Highways Construction, Transit Assistance, Utilities, Planning Commissions, Railroads, County Highway Departments, Consulting Engineering Contracts, etc.; audit cities, counties, railroads, utilities, planning commissions, contractors, consulting firms, public and private transit providers, airports, social agencies, and private not-for profit organizations; provide consulting services to WisDOT program managers, local units of government, commissions and private firms in the requirements of grant accounting and auditing; assist in the review of work of private CPA firms conducting entity wide single audits under Federal and State Single Audit requirements; assist in the training of lower level auditors; perform operational and financial audits of public and private enterprises under contract with the DOT; plan the theory and scope of the audit and prepare an audit program; determine the accounting and/or auditing procedures to be used, including statistical sampling and the use of electronic data processing equipment; evaluate a system's effectiveness through the application of knowledge of business systems, including financial, manufacturing, engineering, procurement and other operations; prepare formal written reports, expressing opinions on the adequacy and effectiveness of the system, the efficiency with which activities are carried out, and compliance with laws and regulations; and appraise the adequacy of the corrective action taken to improve deficient conditions.

III. QUALIFICATIONS

Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or auditing from an accredited post secondary college/university; or commensurate experience and training.

IV. ADMINISTRATIVE INFORMATION

This classification series was created effective April 5, 1992 as a result of the Fiscal Survey. The Auditor-Entry and Auditor-Advanced Entry/Developmental/Objective level classifications were abolished and the one-level Auditor classification was created effective December 31, 2000 and announced in Bulletin CLR/SC-123 to implement a semi-automatic pay progression classification.