

# STATE OF MONTANA

## JOB DESCRIPTION

*Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.*

**Job Title:** Auditor      **Position Number:** 15012, 15016, 15023, 15008, 15021, 15010,  
15013, 21009, 15005, 15017      **Location:** Helena      **Department:** Transportation

**Division and Bureau:** Professional Services Division/Audit Services

**Section and Unit:** n/a

### **Job Overview:**

Auditors conduct performance, compliance and financial audits and other engagements, special projects and investigation in compliance with applicable standards. Auditors perform planning, field work, and report results to MDT administrators and program managers, consultants, contractors, grant recipients, and taxpayers. External Auditors concentrate on financial activities, including review of numerous overhead rates for approval, and conduct audits of contractors and grant recipients. Internal Auditors concentrate on providing MDT management with audits designed to add value and improve efficiency and effectiveness of the department's operations, internal controls and compliance. These positions report to an Audit Manager.

### **Essential Functions (Major Duties or Responsibilities):**

#### **Audit Duties - 100%**

##### **Auditor 2.1**

- Conduct internal and external audits and other engagements, including tax and fee audits and overhead rate reviews, in compliance with Generally Accepted Governmental Auditing Standards (GAGAS), International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), state statutes, federal regulations, administrative rules, and policies.
- Determine audit criteria, conduct interviews, and document testing results.
- Analyze and test controls, records, and activities.
- Interpret and evaluate data to determine accuracy and completeness.
- Prepare summary analyses of audit findings, explain and justify findings, and assure work papers include sufficient, relevant, and competent evidence to support conclusions.

- Report results, clarify findings; interpret and apply relevant authorities, provide technical assistance, and work collaboratively with team members.
- Finalize and submit report/memo for final review. Present final report to the audit subject, if required.
- Review and assess audit budgets and deadlines, identify scheduling conflicts, and apply corrective actions. Conduct non-audit services, special projects, and investigations, including tax and fee audits and overhead rate reviews, as requested and directed by the Audit Manager.
- Assist Auditor II and Senior Auditors:
  - Examine and evaluate financial and information systems. Recommend controls to ensure accuracy and data integrity.
  - Review accounting software applications and procedures to verify the accuracy, integrity, and compliance of automated accounting systems.
  - Develop and plan engagements.

## **Auditor 2.2**

In addition to performing audit activities listed for an Auditor I, responsibilities include:

- Research changes in standards/laws/policies/procedures and apply to appropriate work programs.
- Assist management with requested reviews, and other assignment.
- Develop audit plans and determine audit scope and objectives.
- Develop timelines and procedures for the fieldwork and reporting phase to address audit objectives.
- Complete the internal and external audit risk assessment process, define audit steps required to address risk factors and meet audit objectives. Evaluate activities and internal controls.
- Gather, review, and interpret information and data to verify work was adequately performed and supports conclusions.
- Finalize audit reports, memos, and letters.

## **Senior Auditor 2.3**

In addition to performing audit activities listed for an Auditor I and II, responsibilities include:

- Update program steps, forms, and templates, as necessary, when clarity is needed or based on changes to standards, regulations, and other requirements.
- Research standards to create complex audit programs and perform high-risk and complex assignments without the use of standard templates, with minimal supervision and revisions.
- Compose audit reports, memos, and letters with minimal supervision and revisions.
- Mentor, train, and lead other auditors on work engagements. Discuss issues or concerns with the audit manager.
- Assist Audit Managers in performing entity-wide risk assessments. Create and execute annual audit plans.
- Assist audit managers with administrative tasks in the audit system.

- Participate in internal meetings to present concerns related to risk management, proper internal controls, and changes in technology and/or state laws and federal regulations.
- Establish membership in AASHTO, IFTA/IRP, or other committees or participate in peer reviews.

### **Supervision**

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

### **Physical and Environmental Demands:**

- Works in a typical office environment.
- Carry boxes of papers, books, folders, receipts, etc.
- Remain seated for extended periods of time, with occasional walking; standing; bending.
- Some required travel within the state to project locations. Potential out of state travel by airline to national conferences and meetings.

### **Knowledge, Skills and Abilities (Behaviors):**

- Demonstrate knowledge of basic computer skills, including Microsoft Word, Microsoft Excel, Adobe, and Outlook.
- Demonstrate knowledge and understanding of auditing standards and GAGAS standards.
- Demonstrate knowledge of State budgeting and accounting systems and other information systems.
- Demonstrate strong analytical skills and the ability to interpret complex business structures, interrelated accounting systems, methodologies, and financial reports.
- Understand cause and effect relationships.
- Ability to form logical conclusions and appropriately document conclusions, identify critical information to solve problems and make recommendations.
- Ability to interpret contracts/agreements, laws, rules, IFTA/IRP requirements, and regulations in a consistent manner and establish effective solutions to complex problems.
- Demonstrate appropriate use of audit techniques, knowledge of management controls and methods of testing those controls.
- Ability to manage multiple projects and deadlines.
- Develop and maintain trust and positive working relationships.
- Promote team inclusion and collaboration to achieve department goals.
- Practice effective communication.

### Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to bachelor's degree in accounting, finance, business administration, information technology, or a closely related field.

**Auditor 2.1:** one year of audit experience or closely related experience.

**Auditor 2.2:** two years of audit or closely related experience, with one year directly related to GAGAS.

**Senior Auditors (2.3):** four years of audit or closely related experience, with three years directly related to GAGAS auditing. CPA or other related certification preferred.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

### Special Requirements:

*List any other special required information for this position*

- |  |   |
|--|---|
| <input type="checkbox"/> Fingerprint check           | <input type="checkbox"/> Valid driver's license |
| <input checked="" type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe        |
| MFPE Union Code                                      | Safety Responsibilities                         |

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

### Signatures

My signature below indicates the statements in the job description are accurate and complete.

---

<b>Immediate Supervisor</b>	<b>Title</b>	<b>Date</b>
-----------------------------	--------------	-------------

---

<b>Administrative Review</b>	<b>Title</b>	<b>Date</b>
------------------------------	--------------	-------------

My signature below indicates that I have read this job description.

**Human Resources Review**

**Job Code Title: Auditor    Job Code Number: B21023    Level: 2**

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

☐ FLSA Exempt

☒ FLSA Non-Exempt

☒ Telework Available

☐ Telework Not Available

☐ Classification Complete

☐ Organizational Chart attached

**Human Resources:**

---

**Signature**

**Title**

**Date**