



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

STATE AUDITOR AUDIT COORDINATOR

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
State Auditor Audit Coordinator	C20123	75	85

**In accordance with SPB Rule 1.7.4.10 NMAC, the assignment to alternative pay bands shall be reviewed annually to determine their appropriateness.*

Purpose

To coordinate professional auditors and direct the performance of financial statement audits, special audits, and attestation engagements of government agencies in New Mexico, and to perform quality control reviews of audit and attestation reports and working papers provided by independent public accountants.

Nature of Work

The State Auditor Audit Coordinator directs, manages, supervises and trains auditors who audit the financial affairs of government agencies in New Mexico in accordance with generally accepted auditing standards and New Mexico regulations who, by law, receive and expend public monies. Auditors conduct audits and attestation engagements in accordance with applicable professional standards, statutes, and regulations, for government agencies within New Mexico. Auditors prepare audit documentation (i.e. working papers) which support the results contained in the audit or attestation report. Auditors may be required to follow-up on findings to determine whether an agency has implemented a corrective action plan. Auditors are also required to ascertain whether audit and attestation reports provided by independent public accountants (IPA's) have followed appropriate professional standards. Additionally, auditors are required to ascertain whether IPA's, on a sample basis, have complied with professional standards in preparing their audit documentation. The occupation of Auditor requires independence, analytical skills, and the ability to apply statutes, regulations and professional standards sufficient to conduct statutory, regulatory and administrative duties. Auditors may communicate with government agencies being audited by the Office of the State Auditor or IPA's; oversight agencies at the local, state and federal level; legislators; and the public.

Distinguishing Characteristics

The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

- Coordinates and supervises auditors on moderately complex audits and attestation engagements in accordance with applicable professional standards, statutes, and regulations.
- Provides advice and training direction to less-experienced auditors while acting as the lead auditor in audits and attestation engagements.
- Coordinates and conducts communication with agencies in which the Office of the State

STATE AUDITOR AUDIT COORDINATOR

Auditor is performing audits and attestation engagements. The communication includes oral and written communication such as engagement letters, entrance and exit conferences and progress meetings.

- Reviews and signs off on audit documentation prepared by less-experienced auditors.
- Develops the scope of work and related work programs for audits and attestation engagements.
- Coordinates and performs quality report and working paper reviews prepared by IPA's to ensure compliance with applicable professional standards.
- Prepares financial statements with 100% accuracy to be signed off by a State Auditor Audit Manager or Deputy State Auditor.
- Coordinates and performs case management regarding reported alleged government financial fraud, waste and abuse.
- Researches and makes recommendations to management on the disposition of alleged government financial fraud, waste and abuse cases.
- Trains the Office of the State Auditor staff, government agencies and IPA's regarding the Audit Act, the Audit Rule, professional standards and other applicable statutes and regulations.
- Answers questions from the Office of the State Auditor staff, government agencies and IPA's regarding the Audit Act, the Audit Rule, professional standards and other applicable statutes and regulations.
- Administers performance evaluations on the Office of the State Auditor employees.
- Performs related work as required.

Recommended Education and Experience for Full Performance**

Bachelor's degree in Accounting or Business Administration with an emphasis in accounting and six (6) years of experience conducting financial audits and attestation engagements of government agencies, including four (4) years of supervisory experience.

Minimum Qualifications

Bachelor's degree in Business Administration, Accounting, Finance and/or a related degree and at least eighteen (18) credit hours in accounting and four (4) years of experience conducting financial audits and attestation engagements of government agencies, or possession of an active New Mexico license as a Certified Public Accountant (CPA) or an application for a reciprocal New Mexico CPA license if the CPA license is from another state or territory (other than Puerto Rico or the Virgin Islands) and (3) three years of experience conducting financial audits and attestation engagements of government agencies.

Knowledge and Skills

*Note: This information has been produced by compiling information and documentation provided by O*NET. O*NET™ is a trademark of the U.S. Department of Labor, Employment and Training Administration.*

Knowledge

Leadership - Knowledge of leading through influence and persuasion by establishing mutual trust, respect, and loyalty, through shared beliefs, values, and goals; Being cognizant of subordinates' needs, goals, and aspirations, and to carefully consider these personal variables when making decisions.

Accounting — Knowledge of accounting principles and practices, auditing standards, and reporting of financial statement information.

STATE AUDITOR AUDIT COORDINATOR

English Language — Knowledge of the structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.

Administration and Management — Knowledge of business and management principles involved in strategic planning, resource allocation, leadership technique, production methods, and coordination of people and resources.

Mathematics — Knowledge of arithmetic

Skill

Leadership - Displaying attributes that makes employees willing to follow; applying effort to increase productiveness in areas needing the most improvement; establishing a spirit of cooperation and cohesion for achieving goals; making the right things happen on time; providing performance feedback, coaching, and career development to individuals to maximize their probability of success; giving subordinates the authority to get things accomplished in the most efficient and timely manner.

Critical Thinking — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.

Reading Comprehension — Understanding written sentences and paragraphs in work related documents.

Active Listening — 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.

Speaking — Talking to others to convey information effectively.

Active Learning — Understanding the implications of new information for both current and future problem-solving and decision-making.

Complex Problem Solving — Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.

Judgment and Decision Making — Considering the relative costs and benefits of potential actions to choose the most appropriate one.

Writing — Communicating effectively in writing as appropriate for the needs of the audience.

Mathematics — Using mathematics to solve problems.

Coordination — Adjusting actions in relation to others' actions.

Statutory Requirements: N/A

Conditions of Employment: Working Conditions for individual positions in this classification will vary based on each *agency's utilization, essential functions*, and the *recruitment needs* at the time a vacancy is posted. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities.

Default FLSA Status: Exempt.

Established: 8/30/2012 **Revised:** 03/13/2015 (min quals change), 11/30/2015 (Min Quals)

STATE AUDITOR AUDIT COORDINATOR

***Adapted from the United States Bureau of Labor Statistics and are intended to illustrate the typical education and experience required for this occupation.*

Note: Classification description subject to change. Please refer to the SPO website www.spo.state.nm.us to ensure this represents the most current copy of the description.