



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505-0127

Classification Description

STATE AUDITOR

Class Title	Class Code	Pay Band	Alt Pay Band*
State Auditor I	C20121	60	65
State Auditor II	C20122	65	70

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

Occupation Description

To perform financial statement audits, special audits, and attestation engagements of government agencies in New Mexico, in accordance with generally accepted auditing standards, OMB Circular A-133, and New Mexico regulations, who by law, receive and expend public monies. To perform quality control reviews of audit and attestation reports and working papers provided by Independent Public Accountants.

Nature of Work

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 report 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. 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 should consider the facts and circumstances of each situation within the framework of the following ethical principles: the public interest; integrity; objectivity; proper use of government information, resources, and position; and professional behavior.

Distinguishing Characteristics of Levels

Examples of work are intended to be cumulative for each progressively higher level of work. The omission of specific statements does not preclude management from assigning other duties which are reasonably within the scope of the duties.

State Auditor I

- Participates at the "staff level" on audits and attestation engagements in accordance with applicable professional standards, statutes, and regulations.
- Participates at the "staff level" on quality report and working paper reviews of IPA's to ensure compliance with applicable professional standards.

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- Performs case management regarding reported alleged government financial fraud, waste and abuse.
- Researches and making recommendations to their supervisor on the disposition of alleged government financial fraud, waste and abuse cases.
- Having work supervised by an Audit Manager or Audit Supervisor or following the guidance of an Senior Auditor.
- Communicates orally and in writing.
- Performs related work as required.

Recommended Education and Experience for Full Performance

Bachelor's Degree in Business Administration, Accounting, Finance and/or a related degree and at least eighteen (18) credit hours in accounting and one (1) year of experience conducting financial audits and attestation engagements of government agencies.

Minimum Qualifications

Bachelor's degree in Business Administration, Accounting, Finance and/or a related degree and at least eighteen (18) credit hours in accounting.

State Auditor II

- Plans and performs audits and attestation engagements of small governmental entities, in accordance with applicable professional standards, statutes and regulations.
- Participates on larger audits and attestation engagements as an audit team member.
- Participates on quality report and working paper reviews of IPA's to ensure compliance with applicable professional standards.
- Performs case management regarding reported alleged government financial fraud, waste and abuse.
- Researches and making recommendations to Audit Supervisor on the disposition of alleged government financial fraud, waste and abuse cases.
- Provides guidance to less-experienced auditors;
- Work is supervised by an Audit Manager or Audit Supervisor.
- Communicates orally and in writing.
- Performs related work as required.

Recommended Education and Experience for Full Performance

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.

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 two (2) 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

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

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

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 say, 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 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. FLSA status may be determined to be different at the agency level based on the agency's utilization of the position.

Established: 6/22/2012

Revised: 11/30/2015 (Min Quals)

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

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