



New Mexico State Personnel Office

2600 Cerrillos Road
Santa Fe, New Mexico 87505

Classification Description

ADMINISTRATIVE OPERATIONS MANAGER II – STATE AUDIT MANAGER

<u>Class Title</u>	<u>Class Code</u>	<u>Pay Band</u>	<u>Alt Pay Band*</u>
A/O Manager II - State Audit Manager	X52012	85	90

**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 of Position

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 Manager directs and manages and trains auditors that 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

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

- Directs, coordinates and supervises auditors on the most complex of 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.
- Organizes, directs and conducts communication with agencies in which the Office of the State Auditor is performing audits and attestation engagements. The communication

ADMINISTRATIVE OPERATIONS MANAGER II – STATE AUDIT MANAGER

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.
- Researches and makes recommendations to management on generally accepted accounting principles, reporting standards and accounting and auditing problems.
- Develops the scope of work and related work programs for audits and attestation engagements.
- Develops and updates a comprehensive and practical audit review program to be used by the Office of the State Auditor staff or IPA's.
- Directs, supervises 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 and signing the reports on audit and attestation engagements.
- Directs, supervises 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 in which they supervise.
- Performs related work as required.

General Characteristics

Any one position may not include all General Characteristics listed nor is this inclusive of all General Characteristics possible for the Administrative/Operations Manager II – State Audit Manager.

Scope of Responsibility – Significant. Assigned objectives are broadly defined by statute, grant, agency mission, etc. ***Requires defining objectives, scope, and policies. Managing objectives generally requires considerable experience and seasoning in the assigned areas. Coordinates operations utilizing administrative concepts to organize sub-functions to meet the goals and objectives of the agency.***

Types of employees managed – Administration/Operations Manager II is assigned ***significant*** staffing resources of low-level managers, advanced technical, and professional employees.

Financial accountability - Objective managed has ***significant*** relative impact on the mission of the total organization.

Strategic planning/decision challenge - Solves problems through analysis and evaluation of the facts. Distinguishes issues and circumstances that make each case distinct, then formulates alternative solutions, taking into account the relative benefits and consequences that must be considered. Develops program goals, objectives and organizational plans for the efficient

ADMINISTRATIVE OPERATIONS MANAGER II – STATE AUDIT MANAGER

delivery of services. Facilitates local level advisory group. Provides direction to the group in order to improve the delivery of good and services to citizens, customers, and clients.

Manager Concept

The Administrative/Operations Manager II administers resources, operational activities and supervises at least two staff to ensure delivery of products and services to citizens, customers, clients, etc.

Administration/Operations Manager II determines objective resource needs and allocates them within financial parameters set at the secondary policy level. The organizational section/unit managed represents a considerable part of the department's total operations.

Minimum Qualifications

Must possess and maintain an active New Mexico license as a Certified Public Accountant (CPA) or apply 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, which do not qualify) and six (6) years of experience conducting financial audits and attestation engagements, including four (4) years of supervisory experience, and/or a Bachelor's degree in Business Administration, Accounting, Finance or a related degree and eight (8) years of experience in law enforcement, criminal, white collar or economic/financial fraud investigations, including four (4) years of supervisor experience.

Statutory Requirements: If a Statutory Requirement is associated with a position in this Manager Category, it will apply.

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.

Bargaining Unit: Not Represented

Developed:06/22/12 **Revised:**11/30/2015 (Min Quals); 04/22/2019 (Min Quals)

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.