



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2001**

### **AUDITOR**

B2A1IX TO B2A6XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses six levels in the Financial Services and describes professional auditing work in a governmental setting. The auditing work may consist of one or more types of performance, financial, operational, or compliance audits. The work consists of planning for the audits; conducting analyses, inspections, and reviews of operations and/or records; preparing reports of findings and recommendations; presenting the reports to management, directors, or legislators; and following-up on the implementation of corrective actions. The work entails significant amounts of public relations and communications with employees, managers, customers, other agencies, legislators, or the media. The work frequently includes audit of information system development, data processing administration and maintenance, computer control and operations, and/or management controls in an electronic data processing environment.

This series also describes work in auditing employers' records and accounts for compliance with the Colorado Employment Security Act. The work entails determining tax liabilities of employers, investigating non-payments, and collecting delinquent taxes. The work entails determining the appropriate class of workers covered by the act and making formal liability determinations (rulings) on such. The work may entail negotiating assessments or liens, and defending enforcement actions in hearings.

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## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2001**

## **AUDIT INTERN**

2A1IX

### **CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the first-working level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

## **AUDITOR I**

B2A2TX

### **CONCEPT OF CLASS**

This class describes the first working level. Positions in this level review audit background; identify issues or audit objectives; prepare input to audit plans; review and analyze data, records, and information; inspect or monitor ongoing operations; prepare working papers; identify possible findings and recommendations; and participate in report preparation and presentations. Positions typically participate as members of an audit team.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. For example, based on the audit plan, positions determine which records or offices need a review to satisfy audit objectives. This includes determining how the specific audit operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions use audit standards to decide when operations or financial records meet the established guidelines.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study operations and financial information to determine what it means and how it fits together in order to get practical solutions in the form of audit findings. Guidelines in the form of standards, manuals or audit guides exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions choose the performance standards by which to assess agency purchasing operations.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2001**

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions detect violations of procedures or regulations.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

## **AUDITOR II**

**B2A3XX**

### **CONCEPT OF CLASS**

This class describes the fully-operational auditor. In addition to the work described by the Auditor I class, positions in this level coordinate agency cooperation on joint audits; advise and clarify the intent of audits to supervisors, managers, and directors; and, train others. Positions prepare reports and follow-up on findings and recommendations. This class differs from the Auditor I class in Complexity and Purpose of Contact factors.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. For example, based on the audit plan, positions determine which records or offices need review to satisfy audit objectives. This includes determining how the specific audit operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. As an example, positions use audit standards to decide when operations or financial records meet the established guidelines.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting, auditing, and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions tailor the treatment of accounting standards when dealing with new state revenue sources. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, when auditing new government services, positions adapt auditing standards by analogy to fit particular circumstances.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **AUDITOR**

**July 1, 2001**

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the intent of statutory mandates on performance audits.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

### **AUDITOR III**

B2A4XX

#### **CONCEPT OF CLASS**

This class describes the auditor-in-charge level. In addition to work described by the Auditor II class, positions in this level establish or approve formal audit plans. As an auditor-in-charge, positions assign audit tasks to others and check the work completed. This class differs from the Auditor II class in the Decision Making factor and possibly in the Purpose of Contact factor.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions typically decide the audit plan to be used in formal audits, which includes the objectives, measures, and standards applicable. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions adapt industry standards in deciding audit plans for a statewide system. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting, auditing, and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. For example, positions tailor the treatment of accounting practices when dealing with new state revenue sources. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In

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### **AUDITOR**

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conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, when auditing new government services, positions adapt auditing standards by analogy to fit particular circumstances.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of at least three of the following:

Detecting, discovering, exposing information, problems, violations or failures by interviewing or investigating where the issues or results of the contact are not known ahead of time. For example, positions investigate complaints of ethics violations.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions counsel other agency managers or directors on potential problem areas in a new program.

Clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. For example, positions clarify the intent of the State Auditor's policies and audit principles employed.

Negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions to identified findings in formal audit reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **AUDITOR IV**

**B2A5XX**

### **CONCEPT OF CLASS**

This class describes the work leader or first-supervisory level. Positions in this level have responsibility for overseeing audit unit operations and the decisions that affect the pay, status, or tenure of others. This class also describes the staff authority level that directly influence management and auditing peers on auditing systems or programs. This class differs from the Auditor III class in the Line/Staff Authority factor only.

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### **AUDITOR**

**July 1, 2001**

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the necessary resources to use for implementing the year-long, agency audit plan. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide which governmental audit standards apply to programs involving federal and state funds. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of auditing and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific audit circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions use accounting theories and auditing principles to establish audit plans for the unit.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions with directors and county service managers to identified findings in formal audit reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

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### **AUDITOR**

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#### **OR**

The staff authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions within an agency. For example, management relies on such a position when making decisions regarding the direction that policy or a program should take in the staff authority's field of expertise. Managers and peers recognize and seek this level of technical guidance and direction regarding the application of a program or system within the agency or to its clients. For example, such a position has unique technical auditing expertise in the application of an auditing system and that its influence extends to management and peers alike.

#### **OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **AUDITOR V**

**B2A6XX**

### **CONCEPT OF CLASS**

This class describes the second-supervisory level. Positions in this level have strategic decision making responsibilities for an audit organization and make decisions affecting the pay, status, or tenure of others. This class also describes those senior authority positions that directly influence peers and management beyond their agency. This class differs from the Auditor IV in Line/Staff Authority and possibly in Decision Making, Complexity, and Purpose of Contact factors.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations. For example, positions decide the necessary resources to use for implementing the year-long, agency audit plan. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. This examination requires the application of known and established theory, principles, conceptual models, professional standards, and precedents in order to determine their relationship to the problem. For example, positions decide which

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governmental audit standards apply to programs involving federal and state funds. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

#### **OR**

The decisions regularly made are at the interpretative level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions at this level establish the audit program for the agency. This level includes inventing and changing systems and guidelines that will be applied by others statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future. As an example, positions decide how audits will be done, their frequency, and the resolution of findings.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of auditing and management theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions use the accounting theories and auditing principles to establish audit plans for the unit.

#### **OR**

The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions establish the agency's five-year audit plan.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of negotiating as an official representative of one party in order to obtain support or cooperation where there is no formal rule or law to fall back on in requiring such action or change from the other party. Such negotiation has fiscal or programmatic impact on an agency. In reaching settlements or compromises, the position does not have a rule or regulation to enforce but is accountable for the function. For example, positions negotiate agreeable solutions with directors and county service managers to identified findings in formal audit reports.

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**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a manager, a unit supervisor of three or more Auditor IIIs, or as a senior authority. NOTE: To be placed in this class as a senior authority, positions must be evaluated with Decision Making at the Interpretive level or Complexity at the Strategic level. The manager must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second-level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **OR**

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in the Auditor III class or at similar conceptual level in other professional auditing or examiner classes. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

### **OR**

The senior authority is a pacesetter who has a unique level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. It is an essential component of the work assignment that has been delegated by management to the position. This authority directly influences management decisions beyond the agency. Managers and peers seek this level of technical guidance and direction as the designer of a statewide system or in a subject area for other areas of state government. Managers and peers, both internally and externally to the agency, rely on this pacesetter when making decisions regarding the direction that policy, programs, and systems should take in the pacesetter's field of expertise. For example, such a position directly influences managers and peers outside the agency on the design of an auditing system used by other agencies.

## **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

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### **AUDITOR**

**July 1, 2001**

### **CLASS SERIES HISTORY**

Revised 7/1/01 (DLF). Converted EDP Auditor II class and Employment Tax Auditor classes into Auditor series; changed pay grades on all auditor classes as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Changed class codes and added employment tax auditing to description. Published as proposed 4/17/00.

Effective 7/1/99 (KKF). Employment Tax Auditor III (B2C4) abolished as vacant. Published as proposed 4/16/99.

Effective 11/1/94 (DLF). Added tradeoff to Auditor V. Published as proposed 9/15/94.

Effective 9/1/93 (DLF). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 9/1/88. Changed relationship, nature of work, and knowledge, skills, and abilities, EDP Auditors (A1074-75).

Revised 7/1/87. Changed class codes, titles, distinguishing factors, entrance requirements, and added options. Auditors (A1066-68, 70, 71). Created 7/1/87. Auditor III (A1069).

Revised 7/1/85. Changed entrance requirements, Employment Tax Auditors (A1171-76).

Revised 7/1/84. Changed relationships and entrance requirements, Auditors (A1066-68, 70, 71). Changed relationships, Employment Tax Auditors (A1171-76). Changed relationship EDP Auditors (A1074-75).

Created 7/1/83. Employment Tax Auditor A (A1171); Changed entrance requirements, Employment Tax Auditors (A1171-76).

Created 7/1/82. Auditor IV (A1070); EDP Auditors (A1074-75).

Revised 10/1/76. Changed nature of work and entrance requirements, Auditor II (A1068).

Created 1/1/75. Auditor IA, IB, II, and V (A1066-68, 71); Employment Tax Auditors (A1171-76).

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**AUDITOR**

**July 1, 2001**

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Auditor Intern	n/a	n/a	n/a	n/a
Auditor I	Operational	Patterned	Detect	Indiv. Contributor
Auditor II	Operational	Formulative	Clarify	Indiv. Contributor
Auditor III	Process	Formulative	** Detect, Advise, Clarify, or Negotiate	Indiv. Contributor
Auditor IV	Process	Formulative	Negotiate	Work Leader, Staff Authority, or Unit Supervisor
Auditor V	Process or Interpretive	Formulative or Strategic	Negotiate	Manager, Supervisor of 3 IIIs, or Senior Authority *

- Tradeoff: Requires Decision Making or Complexity at higher level.

\*\* Must have 3 of 4.

ISSUING AUTHORITY: Colorado Department of Personnel/General Support Services