

New York State Department of Civil Service
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

Occ. Code 0422100

State Program Examiner 1, Grade 18	0422100
State Program Examiner 2, Grade 23	0422200
State Program Examiner 3, Grade 27	0422300
State Program Examiner 4, M-4	0422400
Audit Program Assistant Director, M-5	0422500
Audit Program Director, M-6	0259625

Brief Description of Class Series

Positions in this title series conduct or manage financial and performance audits and attestation engagements of New York State and New York City agencies, public benefit corporations, and for-profit and not-for-profit organizations that contract with a State agency. State Program Examiners ensure that programs achieve their established goals, funds are used efficiently and in compliance with applicable laws, rules, and regulations, and assets are protected against fraud, waste and abuse.

These positions are classified only at the Office of the State Comptroller (OSC).

Distinguishing Characteristics

State Program Examiner 1: full-performance level; performs field audits with an audit team; may lead low risk or routine audit assignments, that may include providing training and direction to other audit team members.

State Program Examiner 2: first supervisory level; supervises State Program Examiners 1; functions as examiner-in-charge of audits or engagements.

State Program Examiner 3: second supervisory level; oversees multiple audit teams led by State Program Examiners 2; may serve as examiner-in-charge on the largest and most difficult audits.

State Program Examiner 4: program manager; manages a portfolio of audits of assigned agencies and public authorities overseen by State Program Examiners 3.

Audit Program Assistant Director: assists with the overall leadership and direction of a bureau; supervises State Program Examiners 4; may oversee and direct the audit planning process including development and integration of new audit methods.

Audit Program Director: manages audit operations for individual groups of agencies, public authorities, and/or audit functions; and supervises audit program staff.

Related Class

Auditors plan and conduct comprehensive audits, examinations, and appraisals of accounting records and financial affairs, of public, for profit, and non-profit organizations and businesses to ensure that accounts are maintained in compliance with governing laws, rules, regulations and contracts. Auditors determine the ability of the organization to conduct its programs efficiently and effectively; and evaluate internal controls and practices. These activities require the application of professional accounting and auditing standards and practices.

Illustrative Duties

State Program Examiner 1: performs audits in accordance with applicable auditing standards; analyzes areas for audit; assists in establishing scope and areas of risk; suggests approaches for addressing risk; evaluates systems and procedures relating to audit areas for compliance with applicable laws, rules, regulations and contract terms; examines internal controls to evaluate the extent that proper and effective controls are in place for areas under audit; evaluates agency programs and operating procedures for efficiency and effectiveness in meeting agency and legislative goals and priorities; examines transactions to determine legitimacy, fraud, waste and abuse; uses computer-assisted auditing tools and techniques across various platforms to meet audit objectives; prepares audit working papers to support work performed and conclusions drawn; prepares preliminary audit findings or portions thereof; discusses findings with auditee representatives, and participates in exit and entrance conferences; assists with overseeing other examiners, trainees, and/or student assistants by providing guidance and support, and evaluating working papers for completeness, accuracy, and adequacy of supporting documentation; may be assigned as a lead auditor and oversee the work of trainees and student assistants on small, low risk or routine assignments; and may perform tasks assessing program risks to plan potential audits, and work on special or audit research projects.

State Program Examiner 2: supervises financial and performance audits and attestation engagements in accordance with applicable standards; develops an audit plan or charter focusing on areas of highest risk and most significant impact; surveys the areas relevant to the focus of the audit, which includes reviewing financial statements, past audit reports, pertinent laws, and meeting with agency representatives; instructs State Program Examiners 1 and trainees about audit scope and objectives, potential problems, and techniques to be used; assigns staff to audit segments; reviews and evaluates working papers and documents assembled by staff; directs daily assignments; trains, develops and evaluates staff; participates in preparing preliminary audit findings; discusses tentative findings and recommendations with agency

representatives; participates in exit and entrance conferences; prepares a draft audit report covering the significant aspects of the audit; prepares reports within prescribed timeframes and in accordance with applicable standards; and may participate in research, special projects, quality assurance, audit planning, and other areas supporting the audit work.

State Program Examiner 3: supervises multiple audit teams; ensures audits are conducted in compliance with applicable standards and administrative requirements; develops and evaluates State Program Examiners 2; may perform all the duties and functions of a State Program Examiner 2; monitors State Program Examiners 1 and trainees level of engagement in their assignments and identifies opportunities for improvement; works with audit team to establish audit objectives; visits audit sites to provide advice and assistance, and reviews audit work to ensure planned objectives and timetables are met; determines the reliability of audit conclusions by reviewing and approving audit work papers; leads opening or closing conferences and meetings concerning the audit; reviews audit findings and recommendations with management staff of the program or agency audited; reviews and approves preliminary audit reports; reviews and edits draft reports to ensure conformance with policies, procedures and standards; prepares final audit reports, which consider audited agency comments and resolves differences between the agency audited and the audit team; functions as the primary representative between field staff and the office managers and staff; assigns staff to audits; serves as the examiner-in-charge for the largest and most difficult audits; and assists the State Program Examiner 4 in planning and scheduling the audit program for assigned agencies.

State Program Examiner 4: develops annual audit plans for assigned agencies and authorities; stays informed of ongoing and emerging issues that can influence risk in assigned agencies or programs; manages the scheduling of audits; develops a multi-year strategic plan for assigned agencies to document issues and provides a basis for annual audit activities; manages overall team development in an assigned work area; visits audit sites to interact with audit teams and evaluates audit activities; reviews findings of ongoing audits and coordinates recommendations to ensure they are consistent and uniform; develops audit techniques, and develops and recommends policies; maintains contact with agency liaisons and executives at assigned agencies; may lead opening and closing conferences; edits and processes all draft and final audit reports in accordance with Bureau approved format and within timeframes; develops and evaluates State Program Examiners 3; reviews the evaluations for field staff; plans and leads audit seminars and training programs; oversees the development of internal and external policies relevant to procurement, expenditures, auditing, or other subject matters; and leads research, special projects, quality assurance, and audit planning activities.

Audit Program Assistant Director: assists with directing a bureau; assists in formulating the strategic plan; provides policy direction and guidance to staff; oversees staff development and training; oversees the development and review of new procedures, methods and guidelines; reviews and edits audit reports for content,

message, tone, and accuracy; oversees the development of data analytic activities and implementation of related technologies; identifies the need for new and revised policies for State agency fiscal staff; and may direct the audit planning process.

Audit Program Director. directs audit operations for groups of agencies, public authorities, and/or audit functions; provides strategic direction in the development of the annual audit plan; stays informed of ongoing and emerging issues in the audit profession and assigned agencies and programs; assesses annual audit plan to identify IT related audit functions in conjunction with other audits; approves all final reports in assigned area; sponsors various leadership initiatives; serves as high-level liaison on policy issues with agency officials in assigned areas; monitors the overall development of all staff and evaluates assigned State Program Examiners 4 and Audit Program Assistant Director; guides the audit planning process; supervises the development of audit approaches and evaluation of existing methodology and techniques; monitors ongoing audits to ensure adequacy of audits, training and development of staff; discusses audit policy issues with top agency officials; and develops and implements policies to ensure the strategic plan is implemented and followed.

Minimum Qualifications

State Program Examiner 1

Open-Competitive: bachelor's or graduate degree in accounting, business administration, business management, computer science, computer information systems, or related IT field, criminal justice, economics, engineering, finance, mathematics, public administration, public or community health, public policy, political science, or statistics and completion of a two-year traineeship.

State Program Examiner 2

Promotion: one year of service as a State Program Examiner 1.

State Program Examiner 3

Promotion: one year of service as a State Program Examiner 2.

State Program Examiner 4

Promotion: one year of service as a State Program Examiner 3.

Audit Program Assistant Director

Promotion: one year of service as a State Program Examiner 4.

Audit Program Director

Promotion: one year of service as an Audit Program Assistant Director or State Program Examiner 4.

Attachment

Note: Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment or examination.

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Parenthetic Attachment

State Program Examiner 1 (Fiscal): performs the same auditing duties as a State Program Examiner 1. When serving on an audit team with State Program Examiners who do not have the qualifications to perform fiscal audits, these positions conduct the accounting portion of the audit such as analyzing general ledger transactions.

State Program Examiner 1 & 2 (Systems): performs the same auditing duties as a State Program Examiner 1 or 2. When on an audit team, performs audits and reviews of information systems and technology in accordance with applicable auditing standards.

Minimum Qualifications

State Program Examiner 1 (Fiscal)

Open-Competitive: bachelor's degree including or supplemented by 24 undergraduate or graduate semester credit hours in accounting and/or auditing, and completion of a two-year traineeship.

State Program Examiner 1 (Systems)

Open-Competitive: bachelor's or graduate degree in accounting, business administration, business management, computer science, computer information systems, or related IT field, criminal justice, economics, engineering, finance, mathematics, public administration, public or community health, public policy, political science, or statistics, including or supplemented by 12 semester credit hours in information science or data processing, and completion of a two-year traineeship.

State Program Examiner 2 (Systems)

Promotion: one year of service as a State Program Examiner 1 (Systems).