Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

State Auditor Series

Classes in the Series

Class Code	Class Title
94584	State Auditor 1
94585	State Auditor 2
94586	State Auditor 3
14587	State Auditor 4
14589	State Auditor 5

Series Concept

This series covers those positions that perform professional auditing work for the Office of Auditor of State, providing audit, review, and other technical services to state and local governments to ensure the effective, economical, and businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes and benefit the public. In addition to making a complete audit of the books, records, and accounts of every department of state government, positions in this series are involved in audits of counties, cities, school districts, and other governmental subdivisions, as well as investigations into suspected embezzlements and other special studies.

Exclusions

The following are excluded from classification within this series:

1. Positions involved in the examinations of state-chartered banks or credit unions should be classified in the Bank Examiner or Credit Union Examiner Series.
2. Positions assigned professional level work in financial or programmatic auditing that are not found within the Office of Auditor of State should be classified in the Field Auditor or Internal Auditor job classes.
3. Positions assigned professional-level work in budgeting or accounting that are not found within the Office of Auditor of State should be allocated to the Budget Analyst, Accountant, or other related job series/classes.
4. Positions assigned technical or clerical work where incumbents are not expected to know or apply auditing concepts.

Class Distinctions

State Auditor 1

Employees perform trainee-level professional auditing work of a limited scope. They report to the auditor-in-charge and learn to perform audit tasks under close guidance and direction. Employees generally have little or no experience in public, private, or governmental accounting and auditing. They are familiar with basic accounting and auditing concepts, but must learn the exact procedures to follow. Employees work primarily at the audit work site, except when assigned pre-audit or post-audit work to be completed in the office. Within the Office of Auditor of State, positions in this job class are referred to by the working title of “Assistant Auditor.”

State Auditor 2

Employees perform journey-level professional auditing work. They report to the auditor-in-charge and perform audit tasks under limited direction. Employees generally are able to make decisions on routine accounting and auditing matters. They may provide some limited direction to lower-level auditors, and may occasionally function as the auditor-in-charge on small audit engagements. Employees work primarily at the audit work site, except when assigned pre-audit or post-audit work to be completed in the office. Within the Office of Auditor of State, positions in this job class are referred to by the working title of "Staff Auditor."

State Auditor 3

Employees perform professional auditing work at the senior level. They report to the auditor-in-charge and perform audit tasks under minimal direction. Employees make decisions on routine accounting and auditing matters, and propose solutions to non-routine matters. They often function as lead workers and provide guidance and direction to lower-level auditors. Employees also function as the auditor-in-charge on small and medium-sized audit engagements. Employees work primarily at the audit work site, except when assigned pre-audit or post-audit work to be completed in the office. Within the Office of Auditor of State, positions in this job class are referred to by the working title of "Senior Auditor."

State Auditor 4

Employees perform professional auditing work at the advanced senior level. They report to the Manager and usually function as auditor-in-charge on large, complex audit engagements. They may oversee multiple audits simultaneously. Employees resolve accounting or auditing problems as they arise and research unusual problems and propose solutions to the Manager. They function as lead workers and provide guidance and direction to lower-level auditors. Employees work primarily at the audit work site, except when assigned pre-audit or post-audit work to be completed in the office. Within the Office of Auditor of State, positions in this job class are referred to by the working title of "Senior Auditor 2."

State Auditor 5

Employees function as audit managers with responsibility for the direct management and performance of assigned audits. They function as lead workers and provide guidance and direction to auditors-in-charge. They oversee multiple engagements simultaneously, and are responsible for planning and organizing work, assigning and delegating responsibilities, integrating and maximizing work resources, and maintaining and improving quality, work methods, and procedures. Employees are also responsible for researching and resolving unusual accounting or auditing problems and responding to inquiries from clients, officials, CPA firms, and the public. Employees work primarily in the office, but will periodically visit audit work sites. Within the Office of Auditor of State, positions in this job class are referred to by the working title of "Manager."

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