

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE
ACCOUNTANT/AUDITOR 1

DEFINITION

Under immediate to general supervision, performs trainee level professional accounting, auditing, and/or examining work of limited scope and character in one or more functional areas; performs related work as required.

The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

WORK EXAMPLES

Receives training and orientation in governmental accounting principles, standards, methods and techniques.

Conducts specific phases of the examination of the financial records and/or operations of businesses or financial institutions and applies established written accounting and/or auditing instructions.

Examines financial records and related documents and applies accepted auditing policies and procedures when reviewing actual physical files and records.

Gathers information pertaining to the methods of recordkeeping and retrieval of the audited: discusses the matter with the examiner in charge, contacts appropriate officials, requests the necessary financial statements and work papers, and reviews previous examination or financial audit reports.

Prepares trial balances of ledger accounts for each year covered by the examination and makes necessary adjustments.

Examines basic accounting documents such as payrolls, purchase vouchers, cash receipts and disbursement vouchers and recomputes calculations and traces various actions through the entire process.

Receives training and orientation in governmental auditing or examining principles, standards, methods and techniques.

COMPETENCIES REQUIRED

Knowledge of professional accounting and auditing theory, methods, standards and procedures.

Knowledge of the rules and regulations regarding state accounting and auditing procedures.

Knowledge of business law and other laws pertaining to the fiscal operations of the agency of employment.

Ability to perform detailed work involving the application of accounting theory to routine accounting or auditing assignments.

Ability to evaluate accounting problems of moderate difficulty and to analyze and interpret less complex accounting records and reports.

Ability to read, comprehend and apply appropriate state laws and regulations pertinent to the accounting and/or auditing functions of the agency of employment.

Ability to prepare complete, concise, and accurate accounting and auditing reports.

Ability to make arithmetical calculations rapidly and accurately, either manually or by machine.

Ability to establish and maintain effective working relationships with other employees, supervisors and the public.

Ability to "catch on" or understand instructions and underlying principles.

Ability to reason and make judgments.

Ability to comprehend language and to understand the meaning of words, as well as to use them effectively.

Ability to understand the relationships between words and to understand the meanings of whole sentences and paragraphs.

Ability to perform arithmetic operations quickly and accurately.

Displays high standards of ethical conduct. Refrains from dishonest behavior.

Works and communicates with all clients and customers providing quality professional service.

Displays a high level of initiative, effort, attention to detail and commitment by completing assignments efficiently with minimal supervision.

Follows policy and cooperates with supervisors and aligns behavior with the goals of the organization.

Fosters and facilitates cooperation, pride, trust, and group identity and team spirit throughout the organization.

Exchanges information with individuals or groups effectively by listening and responding appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from an accredited four year college or university with a minimum of twelve semester hours (or its equivalent) in accounting, business administration or finance;

OR

substitution of work experience in the public or private sector which entailed accounting, auditing, budgeting, assessment or computation of taxes, or closely related financial functions (e.g., treasurer, comptroller, accountant, auditor, budget analyst, etc.) on a year-for-year basis for the required education (thirty semester hours or its equivalent equals one year);

OR

substitution of successful completion of a post-high school vocational/technical, business college, or area community college curriculum in accounting which included concentrated course work equivalent to twenty semester hours (or more) in accounting for the required education;

OR

employees with current continuous experience in the state service that includes the equivalent of six months of full-time experience as an Accounting Technician 2 shall be considered as qualifying;

OR

employees with current continuous experience in the state service that includes the equivalent of eighteen months of full-time experience as an Accounting Technician 1 shall be considered as qualifying;

OR

employees with current continuous experience in the state service that includes the equivalent of twelve months as a Revenue Examiner 1 shall be considered as qualifying;

OR

employees with current continuous experience in the state service that includes the equivalent of twelve months as a Revenue Agent (must also have twelve semester or equivalent hours of post high school accounting course work) shall be considered as qualifying.

NOTE:

Travel may be required for positions in this class. Employees must arrange transportation to and from assigned work areas.

SPECIAL REQUIREMENT

Some positions within the Department of Revenue require an applicant to have the ability to pass a background investigation conducted by the Department of Public Safety.

Effective Date: 07/11BR