

Iowa Department of Administrative Services – Human Resources Enterprise  
Job Classification Description

## Assistant Auditor 2

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### Definition

Performs journey-level field and/or office auditing functions for the Office of Auditor of State; may provide some oversight of others; performs related work as required.

*The work examples and competencies listed below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.*

### Work Examples

Performs the complete audit of small, uncomplicated operations.

Acts as auditor-in-charge on small audit engagements as assigned

Prepares regular and periodic reports of activities and special reports on matters requiring a decision or interpretation by supervisors.

Keeps auditor-in-charge informed on progress regarding assigned tasks and significant or unusual items.

Interprets and explains controlling laws and regulations affecting the operation of organizations being audited.

Prepares assigned portions of the draft audit report.

Executes assigned audit tasks and prepares appropriate working papers.

Discusses accounting practices with audit clients and suggests revisions or improvements.

### Competencies Required

Knowledge:

- Accounting and Auditing – Professional accounting and auditing theory, methods, standards, and procedures.
- Law, Rules, and Procedures – Rules and regulations regarding state accounting and auditing procedures.
- English Language – The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.

Abilities:

- Law and Government – Read, comprehend, and apply appropriate laws and regulations pertinent to the auditing functions of the agency of employment.
- Auditing and Accounting – Perform detailed work involving the application of accounting theory and auditing concepts to routine auditing assignments.
- Written Comprehension – Read and understand information and ideas presented in writing.

- Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
- Verbal Expression – Communicate information and ideas in speaking so others will understand.
- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions.

**Skills:**

- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Mathematics – Using mathematics to solve problems.
- Coordination – Prioritizing, organizing, and accomplishing tasks.

**Minimum Qualification Requirements**

Graduation from an accredited four-year college or university with a degree in accounting or finance, and experience equal to twelve months of full-time work in auditing, accounting, or finance.

**Notes**

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

*Effective date: 10/18 SA*