IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE

FIELD AUDITOR

**DEFINITION**
Performs trainee to journey level field auditing work; 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**
Determines employer liability for taxes and insures continuous, proper filing of reports by the employer.
Investigates employer/employee relationships and determines their proper status.
Performs a wide range of audits in various types of business and business entities.
Reviews reports of lower level auditors for coverage of law violations, mathematical and accounting accuracy, and arrangement of subject matter; analyzes content of auditors' reports for technical soundness as necessary.
Prepares regular and periodic reports of activities and special reports on matters requiring a decision or interpretation by superiors.
Interprets and explains controlling laws and regulations affecting the operations of entities being audited.
Reviews and studies previous audits to determine if problem areas are present.
Conducts correspondence relating to field work and prepares necessary reports thereon.
Conducts audits of a nature that do not lend themselves to established guidelines and procedures.
Discusses accounting practices with bookkeepers and accounting personnel of audited organizations; suggests revisions in accounting systems and reconciles any differences in accounting systems.

**COMPETENCIES REQUIRED**
Knowledge of auditing and accounting principles and procedures.
Knowledge of business law and other laws relating to the agency of employment.
Ability to apply general accounting and auditing procedures.
Ability to prepare clear, complete and concise reports.
Ability to write clear, complete and concise reports.
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 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 qualifying;

OR

employees with current continuous experience in the state service that includes the equivalent of twelve months as a Revenue Examiner 1 or Junior Insurance Company Examiner 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:

Some positions require overnight travel. Incumbents will be required to make arrangements on their own regarding transportation to and from assigned work areas.

Effective Date: 07/11 BR