

## **AUDITOR II**

### **DEFINITION**

This position is based in the Office of the Virgin Islands Inspector General (VI Inspector General's Office), in the United States Virgin Islands. The position reports to the Virgin Islands Inspector General (VIIG) and the Deputy Virgin Islands Inspector General (DVIIG), through the Chief of Audits, the Assistant Chief of Audits and Investigations, an assigned Supervisory Auditor, or higher-grade auditor. Under the overall supervision and guidance of the VIIG, the DVIIG directs and administers the audits, investigations, and inspections undertaken by the VI Inspector General's Office as mandated by Title 3, Chapter 40, Sections 1200 – 1206 of the Virgin Islands Code.

This is a standard position description of auditing work requiring the ability to function independently in audits of accounts, functions, and procedures in governmental departments and agencies. Work in this class differs from an Auditor I in the difficulty and complexity of the auditing assignment.

### **DUTIES (NOT ALL INCLUSIVE)**

- Receives instructions from the Chief of Audits, the Assistant Chief of Audits and Investigations, Supervisory Auditor, or higher-grade auditor regarding the general objectives of the audit and the outline of the audit program. With some assistance develops efficient audit procedures based upon this initial direction.
- Determines whether organizational units in the government are performing their planning, accounting, custodial, or control activities in compliance with instructions, applicable policies and procedures, and federal or local laws and regulations.
- Prepares working papers showing financial schedules and supporting documents statistical data and all other data explaining the findings and results of an audit.
- Reports audit findings and recommends management solutions for the correction of deficiencies or improvements in operations.
- Participates in conferences with representatives of the organization audited to establish cooperative relationship and devise concerted approaches to problems.
- Determines, records of activities to analyze, and prepares the working papers used in the preparation of audit reports assigned to lower grade auditors.
- Determines the means of obtaining, analyzing, and evaluating data as a basis for an informed, objective opinion on the adequacy and effectiveness of the system of control and on the efficiency or performance of the activities being reviewed.
- Prepares preliminary draft reports or segments of draft reports, including findings.

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- Participates in entrance and exit conferences covering the scope of the activity audited and the resulting audit findings and recommendations.
- Performs other related work as required.

### **FACTORS-1-KNOWLEDGE REQUIRED BY THE POSITION**

Knowledge of accounting and auditing theories, principles, and practices as they apply to governmental operations.

Knowledge of report writing including the clear and concise use of the English language.

Ability to plan and supervise the work of assistants and take direction from supervisors and managers.

### **FACTORS-2-SUPERVISORY CONTROLS**

The incumbent mostly works independently according to instruction and prescribed procedures. Refers any problems that arise to a higher-grade auditor, Supervisory Auditor, Assistant Chief of Audits and Investigations, Chief of Audits or higher-level officer for a decision.

Work is reviewed for accuracy, conformance to prescribed procedures, and completeness.

### **FACTORS-3-GUIDELINES**

Guidelines consist of rules, regulations, procedures and manuals that are specific to the conduction of audits.

### **FACTORS-4-COMPLEXITY**

Work requires comparing conditions observed or readily available data with requirements specified by regulations or established procedures or generally accepted accounting practices. The auditor evaluates work processes, conditions or control systems that are usually well defined portions of more difficult or complex audits.

### **FACTORS-5-SCOPE AND EFFECT**

The purpose of the work is to assist in completing audits by carrying out a variety of audit procedures and reporting on conditions found. Work involves a portion or a segment of a more complete audit assignment, and affects the accuracy and completeness of overall findings.

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### **FACTORS-6-PERSONAL CONTACTS**

Personal contacts include co-workers at the location where audit is to be conducted, as well as, staff of other audit/investigative agencies.

### **FACTORS-7-PURPOSE OF CONTACTS**

The purpose of contacts internal and external to the audit organization is to obtain data and evidence to prepare audit findings and recommendations pertaining to a specific portion of the audit.

### **FACTORS-8-PHYSICAL DEMAND**

Work is mostly sedentary.

### **FACTORS-9-WORK ENVIRONMENT**

Work is performed in an office setting

### **MINIMUM: QUALIFICATIONS**

Master's Degree in Business Administration, Accounting or Finance, which include twenty-one (21) credits in Accounting or Auditing subjects, up to three (3) credits of the twenty-one (21), may be in Business Law.

**OR**

Bachelor of Arts Degree in the above mentioned fields with twenty-one (21) credits, plus CPA or CFE certification.

**OR**

Bachelor of Arts Degree in the above mentioned fields with twenty-one (21) credits plus two (2) years of increasingly responsible professional experience in external or internal auditing.