



# OFFICE OF THE STATE AUDITOR

## FIELD AUDITOR

### (Information Technology Audits) 2 POSITIONS

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Posting Number 2014-41-42

**SALARY RANGE (Grade 11) CSA943 \$40,643.65 - \$60,065.00 (Commensurate with experience)**

#### **GENERAL STATEMENT OF DUTIES:**

Participate in field audits of various programmatic and fiscal activities within the Commonwealth. Contribute to efforts that lead to the efficient and high quality preparation of audit work papers and audit reports. The incumbent in this position will be tasked with assisting audit staff in by providing technical expertise on Information Technology aspects of assigned audits.

#### **SUPERVISION RECEIVED:**

Work under the direct supervision of a Senior Auditor, Audit Supervisor, or another Field Auditor, who reviews work products for accuracy and completeness.

#### **SUPERVISION EXERCISED:**

May provide limited supervision to member(s) of the audit team.

#### **DUTIES AND RESPONSIBILITIES:**

- Participate in small audits, sections of large audits of the accounts and related activities of Massachusetts state departments, institutions, authorities and/or contractors, and other activities and functions of the Commonwealth which are subject to state and federal accounting rules and regulations.
- Assist audit staff in the Information Technology aspects / findings or detail of their assigned audits by providing technical expertise.
- Perform detailed audit tests as outlined in the approved audit program.
- Prepare high quality audit workpapers and schedules, which support the work performed during the audit, and meet all required department standards.
- Prepare audit findings when assigned by the Auditor-in-Charge. Compile and edit materials essential to the production of the audit report.
- Analyze and review minutes of meetings; policy and procedures manuals; contracts and agreements to determine the framework within which the entity should be operating. Inspect and test when appropriate to ensure compliance with the provisions of such documents.
- Review applicable State and Federal laws, rules and regulations governing the auditee's operations and perform tests to ensure compliance with such laws, rules and regulations.
- Attend meetings and interviews held with department representatives and record results of such meetings.
- Perform other duties as assigned.

#### **MINIMUM QUALIFICATIONS:**

*The successful candidate will possess and/or demonstrate:*

- BA/BS in Business Administration, Accounting, Computer Science, Information Systems Administration or related field; Masters in Accounting or Information Systems.
- CPA, CISA or CIA certification is a plus.
- 1–3 years of related experience within professional services, internal audit or IT audit preferred.



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- Demonstrated experience with internal controls, risk assessments, business process and internal IT control testing or operational auditing.
- Strong background in auditing techniques and/or computer control environments.
- Successful experience identifying controls, developing and executing test plans.
- Demonstrated ability to write report segments and to participate in presentations.

### **PREFERRED QUALIFICATIONS:**

- Knowledge of management structures and operations;
- Working knowledge of social science research tools and information sources;
- Experience in auditing
- Knowledge of the fundamentals of information technology auditing and accounting theory and practice.
- Basic knowledge of the Office of the State Auditor's manuals and Comptroller's Accounting Manual and Internal Control Guide.
- Understanding of information technology audit processes.
- Understanding of generally accepted auditing standards and related guidelines.
- Understanding of IT-related objectives, risks, and control practices.
- Understanding of the fundamentals of related control models, such as COSO and CobiT.
- Knowledge of Microsoft Word, Excel and Access, TeamMate and audit software, such as ACL.
- Working knowledge of state and federal laws as they relate to the IT audit function.
- Knowledge of the mission and structure of State government, and knowledge of the State budget process and related deliverables.
- Basic knowledge of IT processing environments, data communications and networking functions.
- Effective oral and written communication skills.
- Ability to prepare complete, accurate, and valid work papers in an orderly and logical manner in accordance with professional auditing standards.
- Ability to apply professional training to the audit effort and follow oral and/or documented instructions.
- Ability to apply knowledge gained through attendance of meetings, conferences or supervisory instruction.
- Ability to research applicable laws, rules and regulations as they pertain to specific agencies under audit.
- Ability to exercise independent and professional judgment in an acceptable and professional manner.



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- Ability to assist in the pre-planning of audits, performance and completion of risk analysis, and the development of audit programs to achieve audit goals and objectives.
- Ability to work as a contributing team member as well as independently.
- Ability to establish and maintain a good professional relationship with departmental and auditee staff.
- Ability to prepare clear, logical and coherent audit conclusions and findings.
- Ability to assess risks to IT systems and data.
- Possess a basic understanding of disaster recovery and business continuity planning.
- Ability to perform data reliability testing to application systems and to access system access controls-another key IT audit function.

We require that all applicants have the ability to operate a motor vehicle, possess a valid Massachusetts driver's license and that they maintain a safe driving record.

***No Phone Calls Please:***

To apply, please submit an electronic copy of a cover letter and resume, no later than August 22, 2014 to [OSA.applications@sao.state.ma.us](mailto:OSA.applications@sao.state.ma.us) when you apply, we invite you to submit a copy of the [OSA's Voluntary Self Identification Form](#).

The Office of the State Auditor is committed to providing equal employment opportunities. Employment actions such as recruiting, hiring, training, and promoting individuals are based upon a policy of non-discrimination. Employment decisions and actions are made without regard to race, color, gender, religion, age, national origin, ancestry, sexual orientation, gender identity and expression, disability, military status, genetic information, political affiliation, or veteran's status.