



Office of the State Auditor

SENIOR AUDITOR – MEDICAID AUDIT UNIT

Posting Number 2014-61

SALARY RANGE (Grade 12) CSA946: \$46,048.94 - \$69,000.00 (Commensurate with experience)

GENERAL STATEMENT OF DUTIES:

The largest portion of the state budget is consumed by health and human services, which accounts for nearly half of the state budget. In 2011, spending for just MassHealth, the state's Medicaid program, amounted to \$9.8 billion to provide health care to 1.3 million eligible residents, including people of low income, children, seniors, and the disabled. Because of the number of people served and the size of the appropriation, the OSA maintains a dedicated Medicaid Audit Unit.

Based in the Boston Office of the OSA, the Senior Auditor in the Medicaid Audit Unit supervises and/or participates in the field audits in this unit and has responsibility for the process, work product, and timeliness associated with the completion of these audits.

SUPERVISION RECEIVED:

Work under the direct supervision of either a Supervising Auditor or an Audit Manager who reviews work products for accuracy and completeness.

SUPERVISION EXERCISED:

Exercise direct supervision over Field Auditors.

DUTIES AND RESPONSIBILITIES:

Senior Auditors in the Office of the State Auditor are expected to carry out the following work:

- Supervise the day-to-day activities of audit field staff engaged in the analysis and review of Medicaid-funded programs within the state;
- Review post-audit efforts undertaken by MassHealth to recoup payments owed to the Commonwealth due to identified fraud and abuse;
- Conduct ongoing, independent oversight of the MassHealth program aimed at identifying weaknesses in MassHealth's ability and efforts to detect fraud, waste, abuse, and mismanagement in the Massachusetts Medicaid program as well as improper and potentially fraudulent claims for Medicaid services;
- Identify systemic problems in Mass Health Programs which would allow the OSA to make more comprehensive recommendations on how to improve programmatic operations
- Assign staff to specific sections of audits and monitor their progress, ensuring timely completion of the audit;
- Research pertinent rules, regulations and statutes which impact upon the subject matter of the audit;
- Advise Field Auditors during audits and assist on particular problems encountered;
- Review audit reports and supporting workpapers for accuracy and completeness;
- Responsible for the preparation of audit findings and deficiencies;
- Compile and edit materials essential to the production of an effective and comprehensive audit report;
- Ensure that assignments are conducted in conformance with approved audit programs, and departmental standards and policies;



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- Review exception sheets prepared by field staff and provide guidance on the disposition of items disclosed;
- Participate in conferences with agency representatives relative to the conduct of the audit;
- Assist in the training of assigned field staff and the preparation of performance evaluations of assigned audit staff;
- Perform other duties as assigned.

MINIMUM QUALIFICATIONS:

The successful candidate will possess and/or demonstrate:

- Bachelor's degree, preferably in Accounting, Finance, Business Administration or related field
- At least 3 years full time or equivalent part-time experience, the major duties of which included: experience in auditing, data analysis, or has assisted AIC in the development of audit findings and/or the preparation of audit reports.
- Working knowledge of Generally Accepted Government Audit Standards (GAGAS)
- Working knowledge of Generally Accepted Accounting Principles (GAAP)
- Proficiency in Microsoft Office, including Word and Excel
- Strong analytical, written and oral communication skills, with attention to detail
- An advance degree (MBA, MPA, MS Accounting, MS Taxation, MS Finance, etc.) or a certification (CPA, CGFM, CFE, CFM) may be substituted for 2 years of experience
- Ability to travel within regional office territory

PREFERRED QUALIFICATIONS:

Experience and expertise in the following areas will also be important considerations:

- Has participated in major audit engagements, or complex or specialized audits requiring the application of technical knowledge and expertise.
- Knowledge of the Commonwealth's Human Services system, especially the MassHealth program
- General knowledge of data mining technologies and techniques used to search databases
- Knowledge of the Massachusetts Medicaid Management Information System (MMIS)
- Experience in Computer Assisted Auditing Techniques (CAAT), preferably ACL
- Working knowledge of the Massachusetts Management and Accounting System (MMARS) and the Comptroller's Information Warehouse (CIW)
- Knowledge of Microsoft Access.

Salary is commensurate with experience.



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We require that all applicants have 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 December 16, 2014 to OSA.applications@sao.state.ma.us when you apply, we invite you to submit a copy of the [OSA's Voluntary Self Identification Form](#), with your resume.

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.