



Office of the State Auditor

AUDIT MANAGER – Medicaid Audit Unit BOSTON OFFICE

OSA Posting Number 2018-43

SALARY RANGE (Grade 15) CSA935: \$66,974.99 – \$100,463.05 (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.

The Audit Manager, Medicaid Audit Unit leads the ongoing operation of a number of audits in this unit and has responsibility for the process, work product, and timeliness associated with the completion of these audits.

SUPERVISION RECEIVED:

Work directly under the supervision of the Director of Medicaid and HealthCare Audits

SUPERVISION EXERCISED:

Exercise direct supervision over Auditors-in-Charge (AICs), reviewing audit work papers and reports for completeness and accuracy. General supervision over a large number of staff engaged in auditing activities.

DUTIES AND RESPONSIBILITIES:

Audit Managers in the OSA are expected to carry out the following work:

- Direct Audits with the goal of driving overall efficiency of the operation of Medicaid-funded programs
- 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
- Work with OSA Information Technology staff and Audit Management to effectively utilize data mining techniques to improve the efficiency and effectiveness of Medicaid audits, identifying trends and anomalies within claims data typically indicative of billing irregularities and potentially fraudulent situations.
- Identify systemic problems in Mass Health Programs which would allow the OSA to make more comprehensive recommendations on how to improve programmatic operations.
- Analyze assigned audits and projects to determine their complexity and the skills and resources needed for timely completion;
- Assess the progress of ongoing audit engagements to:
 - Determine if changes in scope or objectives are required,
 - Provide technical advice and consultation,
 - Assure completeness and accuracy of technical substance,
 - Ensure compliance with OSA and Yellow Book standards and policies,
 - Ensure conformity with approved audit programs.
- Ensure that audit progress reports, surveys, programs and other internal reporting documents are submitted in a timely and accurate manner;



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- Ensure that all audit reports are complete, accurate, well-written and follow the standard format, with all findings attributed and substantive;
 - Coach, support and evaluate the performance of AICs and review the personnel evaluations of audit staff;
 - Provide in-depth progress reports to the Audit Director for ongoing audits and prepare preliminary briefings on findings resulting from these audits;
 - Make recommendations to the division Directors relative to the agency, institution, or program to be audited and the specific areas targeted for review;
 - Actively seek input from AICs regarding staff training needs and make appropriate referrals;
 - Professionally represent the OSA at meetings with agency officials, contractors, grantees and others;
 - Perform other duties as assigned by a Director

MINIMUM QUALIFICATIONS:

The successful candidate will possess and/or demonstrate:

- A bachelor's degree and 7 – 9 years of experience in auditing, at least three of which must be in a supervisory role.
- An advanced degree in Business Administration, Public Administration or CPA, CGFM or CFM Certification may be substituted for 2 years of experience;
- Experience in the management of audit teams, including assignment of audit work and supervision of field auditors to insure timely and high quality audit work.
- Experience in the preparation of clear, logical and coherent audit reports;
- Strong knowledge of Government Auditing Standards as expressed in the current edition of the GAO "Yellow Book";
- Thorough knowledge of the fundamentals of auditing and/or accounting theory and practice;
- Strong command of the laws, rules and regulations most frequently used in audit engagements;
- Effective and professional oral and written communications skills;
- Proficiency with Microsoft Office, specifically Word, Excel and Access;
- High-level understanding and proficiency in the use of TeamMate (OSA Auditing Software);
- Experience with Massachusetts Management Accounting and Reporting System (MMARS) and the Commonwealth Information Warehouse (CIW)
- Experience with ACL and data-mining tools and techniques
- Expertise in exercising discretion in handling confidential information.

PREFERRED QUALIFICATIONS:

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

- 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)
- Ability to design, build, and test queries using COGNOS software



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- Audit pre-planning and determination of audit objectives;
- Performance of complex or specialized audits requiring the application of technical knowledge and expertise;
- Conducting major audit engagements and solving complex audit problems, in a timely manner;
- Exercising independent judgment in an acceptable and professional manner;
- Evaluating the performance of assigned audit staff;
- Recommending sound methods and procedures in order to remedy accounting errors and irregularities; and,
- Thorough knowledge of internal controls including the elements of the Committee of Sponsoring Organization's (COSO) Internal Control-Integrated Framework.

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 30, 2018** via the MassCareers website: [Click Here](#)

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