



OFFICE OF THE STATE AUDITOR

AUDIT QUALITY ASSURANCE SPECIALIST

Posting Number 2015-24

SALARY RANGE (Grade 14) CSA959: \$55,720.39 -- \$83,580.59 (Commensurate with experience)

Office Location: Depending on assignment, this position may be located to any one of the following regional offices: Boston, Brockton, Marlboro, or Chicopee. Please indicate your geographic preference in your cover letter or email when applying.

GENERAL STATEMENT OF DUTIES

The Audit Quality Assurance Specialist will be responsible for conducting quality assurance reviews of OSA audits, with the goal of evaluating the OSA audit compliance with the Generally Accepted Government Auditing Standards (GAGAS) and the OSA Audit Policy Manual. This will involve completing the Audit Quality Checklist, presenting and discussing results with audit team members, and working with the audit team to implement any necessary changes to TeamMate and the draft report.

SUPERVISION RECEIVED

The Audit Quality Assurance Specialist will report directly to the Audit Quality Assurance Manager.

DUTIES AND RESPONSIBILITIES

Audit Quality Assurance Specialists in the OSA are expected to carry out the following work:

- Conducts quality assurance reviews of assigned audits to evaluate compliance with Generally Accepted Government Auditing Standards (GAGAS) and OSA's Audit Policy Manual;
- Conducts the quality assurance reviews using the Audit Quality Checklist prepared by the Audit Manager;
- Coordinates meetings with the AIC and Audit Manager during the review process to discuss any deficiencies identified and suggested resolutions;
- Evaluates responses from the AIC and Audit Manager during the review process to ensure resolution of instances of non-compliance, including, if necessary, assisting the audit team with the application of auditing standards;
- Educates audit teams under review on the quality assurance process and how to comply with Government Auditing Standards;
- Effectively communicates applicable standards and quality assurance policies and procedures to OSA staff as necessary in response to inquiries or issues conveyed related to auditing and accounting standards and other related topics in a timely and professional manner;
- Reviews AICPA Standards, Government Auditing Standards, NSAA Peer Review policies and procedures, professional journals, and applicable accounting standards, laws, and regulations;
- Manages workload effectively to ensure timely completion of work and allows flexibility in schedule to accommodate unusual or urgent projects;
- Assists the Audit Quality Assurance Manager to compile quality/compliance trends in order to identify training needs of the audit staff;
- Adheres to the policies and procedures established in the OSA Audit Policy Manual and the OSA Personnel Policy & Procedures Manual;
- Performs related duties as assigned.



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- Requires travel within the OSA regional offices (Boston, Marlborough, Chicopee & Brockton)

MINIMUM QUALIFICATIONS:

The successful candidate will possess and/or demonstrate:

- Bachelor's degree, preferably in Accounting, Finance, Business Administration or related field;
- At least 3-5 years full time or equivalent part-time experience, the major duties included: experience in auditing, data analysis, developing audit findings, and/or preparing audit reports;
- Working knowledge of Generally Accepted Government Auditing Standards (GAGAS);
- Working knowledge of Generally Accepted Accounting Principles (GAAP);
- Strong analytical, written and oral communication skills, with attention to detail;
- Knowledge of the fundamentals of auditing and/or accounting theory and practice;
- Proficiency in Microsoft Office, including Word and Excel;
- Understanding and proficiency in the use of TeamMate (OSA Auditing Software);
- Ability to work independently with minimal supervision;
- Ability to travel within the regional office territory.
- Ability to exercise discretion in handling confidential information.

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;
- Experience with Massachusetts Management Accounting and Reporting System (MMARS) and the Commonwealth Information Warehouse (CIW);
- Achievement of professional certifications, such as Certified Government Financial Manager (CGFM), Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), and/or Certified Fraud Specialist (CFS);
- Experience with Computer Assisted Auditing Techniques (CAAT), preferably ACL;
- General knowledge of the laws and regulations governing the programs audited by the OSA;
- Ability to regularly exercise independent judgment;
- Knowledge on internal controls including the elements of the Committee of Sponsoring Organization's (COSO) Internal Control-Integrated Framework.

We require that all applicants have a valid Massachusetts driver's license and that they maintain a safe driving record.

Salary is commensurate with experience.



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No Phone Calls Please:

To apply, please submit an electronic copy of a cover letter and resume, no later than October 19, 2015 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

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