



OFFICE OF THE STATE AUDITOR

AUDIT QUALITY ASSURANCE SPECIALIST

Posting Number 2020-09

SALARY RANGE (Grade 14) CSA959: \$64,908.78 -- \$97,363.16 (Commensurate with experience)

This position will be based out of the [Boston](#) or [Marlborough](#) office.

GENERAL STATEMENT OF DUTIES

The Audit Quality Assurance Specialist is responsible for conducting quality assurance reviews of OSA audits, with the goal of evaluating audit compliance with Generally Accepted Government Auditing Standards (GAGAS) and the OSA Audit Policy Manual.

SUPERVISION RECEIVED

The Audit Quality Assurance Specialist reports 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;
- Discuss GAGAS and APM deficiencies identified in audit files and suggests resolutions to audit teams based on Generally Accepted Government Auditing Standards (GAGAS) and OSA's Audit Policy Manual requirements
- Evaluates responses from the audit team during the review process to ensure timely resolution of instances of non-compliance,
- Assists the audit team with the application of Government Auditing Standards (GAS) and American Institute of CPAs (AICPA) standards;
- Effectively communicates applicable standards and quality assurance policies and procedures to OSA staff in a timely and professional manner;
- Reviews current AICPA Standards, Government Auditing Standards, NSAA Peer Review policies and procedures, professional journals, and applicable accounting standards, laws, and regulations to ensure timely update of OSA's Audit Policy Manual
- Manages workload effectively to ensure timely completion of work and allows flexibility in schedule to accommodate priority projects;
- Assists the Audit Quality Assurance Manager in compiling quality/compliance trends to identify training needs of the audit staff;
- Performs other related duties as assigned.
- Travels 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;



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- At least 3-5 years full time or equivalent part-time experience, the major duties included: experience in auditing using GAS and AICPA standards, including but not limited to: data analysis, performing audit risk assessment, developing audit plan, developing audit findings, and preparing audit reports;
- Working knowledge of Generally Accepted Government Auditing Standards (GAGAS);
- Working knowledge of Generally Accepted Accounting Principles (GAAP);
- Working knowledge on internal controls including information technology general controls and the elements of the Committee of Sponsoring Organization's (COSO) Internal Control-Integrated Framework
- Working knowledge of the fundamentals of auditing and/or accounting theory and practice;
- Has participated in major or complex audit engagements performed in accordance with GAAP or GAGA,
- Strong analytical, written and oral communication skills, with attention to detail;
- Proficiency in Microsoft Office, including Word, Excel and PowerPoint;
- Understanding and proficiency in the use of Auditing Software (e.g. TeamMate);
- Ability to work independently with minimal supervision;
- Ability to exercise discretion in handling confidential information;
- Ability to travel within the regional office territory;

PREFERRED QUALIFICATIONS:

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

- 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;

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.

No Phone Calls Please:

To apply, please submit an electronic copy of a cover letter and resume, no later than **July 23, 2020** via the MassCareers website: [Click Here](#)

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