

Oklahoma Department of Corrections  
Unclassified Job Descriptor

## **AUDITOR**

### **Basic Purpose:**

Positions in this job are responsible for directing the conduct of department-wide audits, or special investigations to determine compliance with financial laws, regulations, reporting requirements, and accepted accounting procedures. This includes scheduling, planning and conducting required audits, reviewing required accounting records or other business documents, evaluating financial controls, identifying deficiencies, advising on compliance with established requirements or standards, and preparing audit reports and supporting documents.

### **Typical Functions:**

- Schedules and conducts audits of all department units to determine compliance with financial and purchasing laws and regulations, and department financial policies. Audit areas may include, but are not limited to inmate accounts, canteen operations, prisoner public works contracts, restitution, inventory, and OCI and Agri-Services profit and loss statements.
- Plans and schedules audits of contract units to determine compliance with laws and regulations regarding inmate trust fund accounts and canteen operations.
- Acts as liaison with the office of the State Auditor and Inspector.
- Develops annual risk assessment and audit plan based upon risk assessment.
- Prepares audit reports, including audit and management information, for review by the Director of Audit and Compliance, the Director and, as required, the Board of Corrections.
- Reviews policy impacting processes and provides recommendations concerning changes in financial policies.
- Coordinates with the Director of Audit and Compliance to evaluate goals to provide value added services to support the agency in its statutory responsibilities.

### **Knowledge, Skills, and Abilities:**

Knowledge of generally accepted accounting principles and practices; of auditing theories and techniques; of public and business administration; of financial statements, ledgers, journals and reports; of analytical principles; and of modern office methods and procedures, including computer technology related to accounting systems. Ability

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is required to review and analyze accounting records and business practices; to prepare audit reports and recommendations; to establish and maintain effective working relationships with others; and to communicate effectively.

**Education and Experience:**

Statutorily Required: N/A

Minimum Qualifications: Bachelor's degree in accounting, finance, business or public administration; or an equivalent combination of education and experience, substituting one year of paraprofessional auditing or accounting experience for each year of the required education; or an equivalent combination of education and experience.

Preferred Qualifications: Bachelor's degree in accounting, finance, business or public administration and four years of experience in professional auditing or accounting.