

STATE OF MONTANA

JOB DESCRIPTION

Montana state government is an equal opportunity employer. The State shall, upon request, provide reasonable accommodations to otherwise qualified individuals with disabilities.

Job Title: Compliance Auditor **Position Number: 15012, 15016, 15023, 15008, 15021, 15010, 15013, 21009, 15005, 15017**

Location: Helena **Department: Transportation**

Division and Bureau: Professional Services Division/Audit Services

Section and Unit: n/a

Job Overview:

These positions examine and evaluate conformity with state laws, federal regulations, and other compliance components through conducting performance and compliance audits, other engagements, special projects, and investigations. Review industry-specific rules, regulations, and statutes to determine compliance with the requirements, identify violations or discrepancies, and the type of remediation taken. Advise individuals and groups concerning regulation, inspection, and investigation findings; encourage voluntary action to correct problems. Perform planning, field work, and report the results to MDT administrators and program managers, consultants, contractors, grant recipients, and taxpayers. The External Section concentrates on contractor and grant recipient compliance. The Internal Section works with MDT management to add value and improve efficiency and effectiveness of the department's operations, internal controls, and compliance. These positions report to a Compliance Audit Manager.

Essential Functions (Major Duties or Responsibilities):

Compliance Engagements - 100%

Compliance Auditor 2.1

- Conduct internal and external engagements to evaluate compliance with Generally Accepted Governmental Auditing Standards (GAGAS), International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), state statutes, federal regulations, administrative rules, and policies.
- Work with subject area expert to determine engagement criteria, conduct interviews to obtain relevant information to perform the engagement, and document testing results.

- Analyze and test controls, records, and activities.
- Interpret and evaluate data and regulations to determine accuracy and completeness. Provide explanation to client/customer.
- Prepare summary analyses of findings, explain and justify findings, and assure work papers include sufficient, relevant, and competent evidence to support conclusions.
- Report results, clarify findings; interpret and apply relevant authorities, provide technical assistance, and work collaboratively with team members.
- Finalize and submit report, memo, or letter. Follow up with client/customer regarding corrections and recommended actions addressing violations or new requirements.
- Adhere to budgets and deadlines. If scheduling conflict occurs, work with Manager to develop a corrective action.
- Conduct non-audit services, special projects, and investigations, including tax and fee audits and overhead rate reviews, and advising on policy and procedure development.

Compliance Auditor 2.2

In addition to performing audit activities listed for a Compliance Auditor 2.1, responsibilities include:

- Research and apply changes in standards/laws/policies/procedures to appropriate work programs.
- Assist management with requested reviews and other assignments.
- Develop plans and determine scope and objectives of the engagement.
- Develop timelines and procedures for the fieldwork and reporting phase to address objectives.
- Complete the internal and external risk assessment process, define steps required to address risk factors and meet objectives. Evaluate activities and internal controls.
- Gather, review, and interpret information and data to verify work was adequately performed and supports conclusions.

Senior Compliance Auditor 2.3

In addition to performing audit activities listed for a Compliance Auditor 2.1 and 2.2, responsibilities include:

- Update program steps, forms, and templates, as necessary, when clarity is needed or based on changes to standards, regulations, and other requirements.
- Research standards to create complex programs and perform high-risk and complex assignments without the use of standard templates, with minimal supervision and revisions.
- Compose reports, memos, and letters with minimal supervision and revisions.
- Mentor, train, and lead others on work engagements. Discuss issues or concerns with the Manager.
- Assist Manager in performing entity-wide risk assessments. Create and execute annual audit plans.

- Assist Manager with administrative tasks in the audit system.
- Participate in internal meetings to present concerns related to risk management, proper internal controls, and changes in technology and/or state laws and federal regulations.
- Establish membership in AASHTO, IFTA/IRP, or other committees or participate in peer reviews.

Supervision

The number of employees supervised is: 0

The position number for each supervised employee is: n/a

Physical and Environmental Demands:

- Works in a typical office environment.
- Carry boxes of papers, books, folders, receipts, etc.
- Remain seated for extended periods of time, with occasional walking; standing; bending.
- Some required travel within the state to project locations. Potential out-of-state travel by airline to national conferences and meetings.

Knowledge, Skills and Abilities (Behaviors):

- Demonstrate knowledge of basic computer skills, including Microsoft Word, Microsoft Excel, Adobe, and Outlook.
- Demonstrate knowledge and understanding of auditing standards and GAGAS standards.
- Demonstrate knowledge of State budgeting and accounting systems and other information systems.
- Demonstrate strong analytical skills and the ability to interpret complex business structures, interrelated accounting systems, methodologies, and financial reports.
- Understand cause and effect relationships.
- Ability to form logical conclusions and appropriately document conclusions, identify critical information to solve problems and make recommendations.
- Ability to interpret contracts/agreements, laws, rules, IFTA/IRP requirements, and regulations in a consistent manner and establish effective solutions to complex problems.
- Demonstrate appropriate use of audit techniques, knowledge of management controls and methods of testing those controls.
- Ability to manage multiple projects and deadlines.
- Develop and maintain trust and positive working relationships.
- Promote team inclusion and collaboration to achieve department goals.
- Practice effective communication.
- Demonstrate strong writing skills.

Minimum Qualifications (Education and Experience):

The required knowledge and skills are typically acquired through a combination of education and experience equivalent to a bachelor's degree in accounting, finance, business administration, information technology, or a closely related field.

Compliance Auditor 2.1: One year of experience in audit, compliance, or related field.

Compliance Auditor 2.2: Two years of experience in audit, compliance or related field, with one year directly related to GAGAS.

Senior Compliance Auditor 2.3: Three years of experience in audit, compliance, or related field, with two years directly related to GAGAS auditing. CPA or other related certification preferred.

Alternative qualifications include: Any combination of additional related work experience and education equivalent to the minimum qualifications.

Special Requirements:

List any other special required information for this position

- | | |
|--|---|
| ☐ Fingerprint check | ☐ Valid driver's license |
| ☒ Background check | ☐ Other; Describe |
| MFPE Union Code | Safety Responsibilities |

The specific statements shown in each section of this description are not intended to be all inclusive. They represent typical elements and criteria considered necessary to perform the job successfully.

Signatures

My signature below indicates the statements in the job description are accurate and complete.

Immediate Supervisor	Title	Date
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Administrative Review	Title	Date
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My signature below indicates that I have read this job description.

Human Resources Review

Job Code Title: Compliance Specialist 2 Job Code Number: B14012

My signature below indicates that Human Resources has reviewed this job description for completeness and has made the following determinations:

☐ FLSA Exempt

☒ FLSA Non-Exempt

☒ Telework Available

☐ Telework Not Available

☒ Classification Complete

☐ Organizational Chart attached

Human Resources:

Signature

Title

Date