



UNIVERSITY OF NORTH CAROLINA WILMINGTON

## **Auditor** *Competency Profile*

**DESCRIPTION OF WORK:**

This is professional auditing work with responsibility for examining and analyzing financial functions, program operations and results, and/or systems to determine compliance with tax, financial, or programmatic procedures and regulations. Work requires a knowledge and application of the theories, principles, practices of accountancy, auditing, statutory requirements of specific programs and related information technology.

<b>ROLE DESCRIPTIONS BY COMPETENCY LEVEL</b>		
<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>Employees at this level are entry-level professional auditors who apply auditing and accounting principles, practices and standards to a limited range of financial, programmatic functions, and/or systems. Work may include: examination and analysis of risks, internal controls, various reports, records, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and statutes; preparation and/or presentation of audit and other reports.</p>	<p>Employees at this level are fully functioning professional auditors who apply auditing and accounting principles, practices and standards to a full range of financial, programmatic functions, and/or systems. Work may include independent examination and analysis of risks, internal controls, moderately complex reports, records, financial statements and/or systems for accuracy, completeness, and conformance to guidelines and statutes. Recommends changes to systems or programs and/or determines liability and/or penalties. Serves as technical advisor for assigned audit area; may serve as the lead/mentor in the training and development of other auditors.</p>	<p>Employees at this level are advanced professional auditors who perform complex, specialized auditing of financial, programmatic functions, and/or systems. Work may include independent examination and analysis of risks, internal controls, complex reports, records, financial statements and/or systems for accuracy, completeness and conformance to guidelines and statutes. Justifies and defends audit findings for unprecedented and controversial cases. Serves as a technical resource for unique or unprecedented issues. Conducts presentation of audit finding and reports.</p>

<b>Competencies</b>	<b>Definition</b>
<b>Professional Knowledge</b>	Possession of designated level of professional skill and/or knowledge in areas including auditing and accounting and Ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
<b>Examination &amp; Analysis</b>	Examines operations and or systems, collecting data and information to assess accuracy, integrity and risks; analyzes information; ensures compliance with applicable standards, rules, regulations and systems of internal control; interprets and evaluates results; prepares documentation; creates reports and/or presentations.
<b>Decision Making and/or Problem Solving</b>	Knowledge of and ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to identify findings/problems and take action consistent with available facts, constraints, and anticipated consequences.
<b>Communication</b>	Communicates information to individuals or groups; delivers presentations suited to the characteristics and needs of the audience. Clearly and concisely conveys information orally or in writing to individuals or groups to ensure that they understand the information and the message. Listens and responds appropriately to others.
<b>Human Resources Supervision (Optional)</b>	Recruits, selects, develops, counsels, disciplines, and evaluates performance of employees to retain a diverse workforce; administers and ensures compliance with human resources policies and procedures. Observes and assesses work; provides feedback; provides technical supervision; develops knowledge, skills, and abilities of employees; plans for and supports employees in career development opportunities.

Note: Competency statements are progressive and not all competencies apply to every position/employee. Evaluate only those that apply. For positions with some supervision consider the highest level of professional work performed.

<b>Competency</b>	<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p><b>Professional Knowledge</b> - Possession of designated level of professional skill and/or knowledge of auditing and accounting. Ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.</p>	<p>Applies knowledge of laws, regulations and procedures of assigned programs.</p> <p>Applies knowledge of generally accepted accounting principles, practices, reporting guidelines, and generally accepted auditing standards applicable to the area of assignment.</p> <p>Applies knowledge of applicable information technology and internal controls to meet work needs.</p>	<p>Independently interprets and applies considerable knowledge of laws, regulations and procedures of assigned programs.</p> <p>Independently interprets and applies generally accepted accounting principles, and generally accepted auditing standards and their application.</p> <p>Independently uses applicable information technology to perform the auditing/accounting function. Ensures integrity of information systems, internal controls and data, including recommending modifications as required.</p>	<p>Applies thorough knowledge of complex, unusual conditions, problems and issues related to program area(s). Acts as technical resource and interprets unprecedented issues.</p> <p>Applies thorough knowledge of auditing and accounting theories, principles, and systems design. Recognizes complex and unique issues and develops resolution and/or consults with leadership in order to achieve resolution; consistently serves as a technical resource.</p> <p>Assess and applies thorough knowledge of the reliability of systems and internal controls; identifies problems and changing requirements, auditing and other fiscal procedures, financial structures or reports, and financial systems, along with recommended modifications.</p>

Competency	Contributing	Journey	Advanced
<p><b>Examination &amp; Analysis</b> Examines operations and/or systems, collecting data and information to assess accuracy, integrity and risks; analyzes information; ensures compliance with applicable standards, rules, regulations and systems of internal control; interprets and evaluates results; prepares documentation; creates reports and/or presentations.</p>	<p>Compiles, monitors and audits various financial, systems and/or program information for accuracy and integrity and conformance to rules and regulations.</p> <p>Draws conclusions and prepares audit findings; presents recommendations supported by facts.</p>	<p>Compiles, monitors and examines a variety of moderately complex* financial and/or program information for accuracy and integrity and conformance to rules and regulations. Audits financial data, systems, programs and processes; recommends changes and/or determines liability and/or penalties. Identifies substantive issues that require research and analysis.</p> <p>Responsible for the preparation and dissemination of audit reports including justifying and defending audit findings and recommendations. Serves as technical advisor on audit findings and recommendations.</p>	<p>Independently identifies complex** problems with broad scope within the current system to identify specific types of audits performed and recommends modifications and solutions in unprecedented cases.</p> <p>Justifies and defends audit findings and recommendations for unprecedented and controversial cases. Researches and analyzes new and/or changing systems and procedures. Ensures implementation of new systems and/or procedures; provides training and consultation related to new system and/or unprecedented cases.</p>

**Definitions:**

\***Moderately complex** – varied funding sources, systems, operations, type/size of business, policies, regulations and programs with frequent revisions and changes.

\*\***Complex** – variety of funding sources, systems, operations, regulations, programs or a variety of tax schedules with a broader impact.

Competency	Contributing	Journey	Advanced
<p><b>Decision Making and Problem Solving –</b> Knowledge of and ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to identify findings/problems and take action consistent with available facts, constraints, and anticipated consequences.</p>	<p>Recognizes problems and identifies findings/audits that have established precedents and limited impact. Refers non-standard questions and problems to higher levels.</p>	<p>Determines findings and makes recommendations. Audits may resolve unprecedented problems that require research and review of policy and procedures. Based on delegated authority, Identifies problems and compliance issues found in an audit.</p>	<p>Independently determines findings/audit recommendations for unprecedented, complex issues and problems. Serves as a resource for others in resolving unprecedented, non-standard issues and problems. Using advanced technical expertise identifies implications and liabilities for management decision-making.</p>
Competency	Contributing	Journey	Advanced
<p><b>Communication -</b> Communicates information to individuals or groups; delivers presentations suited to the characteristics and needs of the audience. Clearly and concisely conveys information orally or in writing to individuals or groups to ensure that they understand the information and the message. Listens and responds appropriately to others.</p>	<p>Applies standards to written communications. Writes communications that convey concise and comprehensive information and conform to standards; provides appropriate documentation to support conclusions.</p> <p>Communicates verbally and/or delivers oral presentations of structured information in a clear, concise, and organized manner.</p>	<p>Writes communications that convey concise and comprehensive information on matters of a moderately complex nature; provides appropriate documentation to support conclusions. May review and edit written communications of others.</p> <p>Communicates verbally and delivers presentations to convey information and issues of a moderately complex nature.</p>	<p>Writes communications that convey concise and comprehensive information on matters of a complex nature. Documented conclusions and recommendations impact policy and/or operations.</p> <p>Communicates verbally and delivers presentations to convey information and issues of a complex nature.</p>

Competency	Contributing	Journey	Advanced
<p><b>Human Resources Supervision</b> - Recruits, selects, develops, counsels, disciplines, and evaluates performance of employees to retain a diverse workforce; administers and ensures compliance with human resources policies and procedures. Observes and assesses work; provides feedback; provides technical supervision; develops knowledge, skills, and abilities of employees; plans for and supports employees in career development opportunities.</p>	<p>May provide assistance to a higher-level manager in recruitment and selection process.</p> <p>Implements work plans; conducts performance reviews with the assistance of a higher-level manager. Identifies and recommends career development opportunities with employees.</p>	<p>Recommends and/or makes selection decision.</p> <p>Develops and implements work plans; conducts performance reviews; and participates in the disciplinary and grievance processes, as needed. Ensures employees have access to tools and information for career development opportunities and actively participates in employee growth and development. Plans and delivers on-the-job training.</p>	<p>Oversees unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures.</p> <p>Oversees unit/organization supervisors to ensure compliance with performance management policies and procedures. Recommends resolution of disciplinary and grievance issues, as needed. Reviews and authorizes training opportunities for unit/organization. Leads employee growth and development initiatives</p>

**Recommended Minimum Training Guideline:**

Four-year degree in Accounting or other field related to the program area with 9-12 semester hours of accounting or equivalent combination of education and experience. **Internal Auditor Legislative T/E Requirements 2008:** Graduation from a four-year college or university and certification or licensure as a certified public accountant, certified internal auditor, certified fraud examiner, certified information systems auditor, professional engineer, or attorney; or graduation from a four-year college or university and a minimum of five years experience in internal or external auditing, management consulting, program evaluation, management analysis, economic analysis, industrial engineering or operations research.

Special Note: This is a generalized representation of positions in this class and is not intended to reflect essential functions per ADA. Examples of competencies are typical of the majority of positions, but may not be applicable to all positions.

Diplomas or degrees must be received from appropriately accredited institutions.