



COMMONWEALTH OF PENNSYLVANIA
invites applications for:

Accountant 3 (Auditor)

The Commonwealth of Pennsylvania is proud to be an equal opportunity employer supporting workplace diversity.

SALARY: \$54,690.00 - \$83,052.00 Annually
JOB TYPE: Civil Service Permanent Full-Time
DEPARTMENT: State Employees' Retirement System
LOCATION: Dauphin County
OPENING DATE: 01/12/18
CLOSING DATE: 01/16/18 11:59 PM
JOB CODE: 03040
POSITION NUMBER: 00227832
UNION: Management
BARGAINING UNIT: A3
PAY GROUP: ST08
BUREAU/DIVISION CODE: 1001
BUREAU/DIVISION: Internal Audit Division
WORKSITE ADDRESS: 30 North Third Street
CITY: Harrisburg, PA
ZIP CODE: 17101
CONTACT NAME: Katie Mathews
CONTACT PHONE: 717.783.8085
CONTACT EMAIL: kmathews@pa.gov

THE POSITION:



GENERAL INFORMATION

- **Important Note:** This position is located in SERS-Internal Audit Division and the position will perform auditing functions. The opportunity was previously listed as an Audit Specialist 3.

Due to recruiting challenges, the opportunity is being re-posted under the Accountant 3 job title. Use of the Accountant 3 title is pending classification approval.

- **Supervisor:** Karen Lynn, Internal Audit Director
- **Work Hours:** A work schedule beginning and ending between 7:30 a.m. – 5:00 p.m. inclusive with a half hour or one hour lunch will be considered dependent on operational requirements. The requested work schedule may not end prior to 4:00 p.m.
- **Financial Disclosure:** The individual appointed to this position will be required to disclose financial information consistent with provisions of the Public Official and Employee Ethics Act and the Governor's Code of Conduct.

Position Purpose:

This position exists in the internal audit function of SERS and independently performs audits of internal controls, operational effectiveness and efficiency. This position performs an annual risk assessment of assigned areas of the agency. The position focuses on SERS' Office of Member Services and Office of Finance and Administration processes, procedures, and controls.

DESCRIPTION OF WORK:**Essential Functions:**

1. Develops, performs, and documents entire audit programs, audit plans, and audit findings; and prepares a comprehensive report.
2. Compiles and analyzes statistical/numerical data.
3. Interprets and applies applicable policies and standards - such as SERS Retirement Code, GASB, GAGAS - in the completion of job functions.
4. Takes proactive measures to learn relevant information and applies knowledge of agency functions and business processes to evaluate internal controls and recommend changes for improvement in efficiency and effectiveness.
5. Performs an annual risk assessment and COSO/Green Book audit of assigned areas.
6. Assists in the annual financial statement audit of the agency by SERS independent auditors.
7. Uses Microsoft Outlook, Word, Excel, and agency-specific systems/applications (i.e., SERIS 2.0 and DAWPM) in the completion of job functions.
8. Travels to contracted print vendor to audit printing processes and printed materials such as 1099Rs, actuarial tapes, member statements, etc. Conducts onsite visits for GASB standards.
9. Communicates effectively, both verbally and in writing, and maintains effective working relationships on matters requiring tact and discretion.
10. Assists with preparation of Audit Committee meeting materials. Attends and participates in Audit Committee meetings.

Responsibilities:

Assists in the preparation of materials for SERS Audit Committee. Attends Audit Committee meetings and actively participates in the meetings as necessary.

Performs an annual Committee of Sponsoring Organizations of the Treadway Commission (COSO) -based risk assessment and evaluation for all non-Investment Office business areas of SERS. Work involves analyzing the manual and/or automated systems and processes that comprise the internal control structure in order to reduce the potential of fraud, duplication, or inadequate procedures or processes. Based on findings, develops solutions and recommends changes to rectify problems with existing controls.

Develops custom audit programs in accordance with Generally Accepted Government Auditing (GAGAS) Standards. This includes developing scope, objectives, methodology, and time budget. Performance and operational audits are independently performed and focus on SERS' Member Services and Office of Finance and Administration accounts, operational processes, and network applications.

Researches process, procedure and control information on subject activities to be examined. Based on audit program and objectives, reviews and tests controls and procedures of activities selected.

Determines procedures to be used to gather relevant and material evidence on audit subject. Summarizes and analyzes evidence in order to come to a conclusion on whether acceptable standards of operation were carried out in an effective and efficient manner.

Conducts exit conferences with management and, based upon observations, evaluation, and research, prepares written audit reports to communicate findings and recommendations for corrective action. Assesses adequacy of auditee responses and follows-up with auditee to achieve effective resolution of findings and recommendations.

Develops and applies analytical procedures and exception reporting to identify unusual or unexpected trends or occurrences in processes which could indicate errors or fraud.

Performs audits of and evaluates SERS' compliance with various laws and regulations such as SERS Retirement Code (Title 71), IRS regulations, Commonwealth Management Directives, etc.

Travels to contracted print vendor and assists with the monitoring, testing, reconciliation, and implementation of annual year-end processes (e.g., 1099Rs, actuarial tapes, member statements, etc.).

Conducts onsite visits to complete testing and census data in accordance with Governmental Accounting Standards Board (GASB) standards – including GASB 67 Financial Reporting for Pension Plans and GASB 68 Accounting and Financial Reporting for Pensions.

Assists in the annual independent financial statement audit of the agency that is performed by SERS independent auditors, as well as with special audits and/or investigations performed by external agencies or consultants.

Functions as a member of the Business Continuity Plan team in the event of a disaster. Attends Audit Committee meetings.

Performs related duties as required.

Decision Making:

The work of the agency's Internal Audit Division is divided between this position and the Director. The Director has overall authority for division functions. The Director also handles any investment-related auditing work. This position is primarily responsible for performance and operational audit functions.

Work is assigned by the Internal Audit Director and subject to review by the Director. The incumbent performs work with significant autonomy. The incumbent retains substantial discretion in developing audit scope, audit objectives, and audit plans as well as with examining and evaluating data and for reporting audit findings. The incumbent regularly exercises judgment to revise audit plans while in progress to ensure a successful and complete audit which encompasses assurances of testing accuracy and correctness of the reported data.

The incumbent has authority to determine audit materiality both during audit planning phases and materiality of audit findings and the prioritization of findings for inclusion in the final written audit report. The incumbent assesses adequacy of audit responses, plans corrective actions for identified issues, and works with key personnel on follow-up actions to ensure resolution of differences or misunderstandings. The incumbent attends SERS Audit Committee meetings when requested and is an active participant at the meetings, presents audit findings and addressing questions relevant to assigned areas of responsibilities as required.

REQUIRED EXPERIENCE, TRAINING & ELIGIBILITY:

MINIMUM EXPERIENCE AND TRAINING

You must meet the minimum experience and training for the job title:

One year as an Accountant 2; or Three years of progressively responsible professional accounting experience, and graduation from a four-year college or university, including or supplemented by fifteen credits in accounting.

Four years of bookkeeping experience and fifteen college credits in accounting may be substituted for college graduation. A Master's degree in Accounting or a related field may be substituted for one year of general work experience.

PA RESIDENCY

Pennsylvania residency is required.

RECRUITMENT METHODS

You must be eligible for selection in accordance with civil service rules. Applicants must meet one of the following methods to be considered for this vacancy.

1. Transfer
2. Reassignment

APPLY

Applicants should apply online. Visit www.employment.pa.gov. Click on the Open Jobs tile. From the Menu in the upper left corner of the screen, select the PA Internal Job Postings link. Open the relevant job announcement and from within the announcement, click the green Apply button. Use the point of contact listed above if you are unable to apply online and require assistance with an alternate application method.

Failure to comply with the above application requirements will eliminate you from consideration for this position. Please use the contact information provided for assistance

You can [track the status](#) of current SERS openings from the Jobs page of the SERS website.

APPLICATIONS MAY BE FILED ONLINE AT:
<http://www.employment.pa.gov>

Position #I-2018-10476
ACCOUNTANT 3 (AUDITOR)
KM

OUR OFFICE IS LOCATED AT:
613 North Street
Harrisburg, PA 17120

jobs@pa.gov

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