Working title: Auditor
Class title: Auditor I-IV
Posting No.: 1021-27
Opening Date: 10/22/2026
Closing Date: Open Until Filled
Location: 13101 Northwest Fwy, Suite 150, Houston, TX 77040
Class Code: 1044, 1046, 1048, 1050
FLSA: Professional-Exempt
Salary Group/Salary: B19, $48,244.08 - $54,278.04/yr.; B21, $54,278.04 - $58,080.00/yr.; B23, $61,184.04 - $64,800.00/yr.; B25, $69,572.04 - $80,400.00/yr.
Division: Charitable Bingo
Number of positions: 1

General Description

Auditor I

Performs entry-level to routine (journey-level) bingo audit work. Work involves examining, investigating, and reviewing records, reports, financial statements, information systems, management practices, and performing inspections to ensure compliance with state statutes and internal policies and procedures; and conducting audits for program economy, efficiency, and effectiveness. Works in a manner that exemplifies and supports the agency's core values of integrity, responsibility, innovation, fiscal accountability, customer responsiveness, teamwork, and excellence. Works under moderate supervision with limited latitude for the use of initiative and independent judgment. This position reports to the Audit Manager.

Auditor II

Performs moderately complex (journey-level) bingo audit work. Work involves examining, investigating, and reviewing records, reports, financial statements, information systems, and management practices, performing inspections to ensure compliance with state statutes and internal policies and procedures, and conducting audits for program economy, efficiency, and effectiveness. Works in a manner that exemplifies and supports the agency's core values of integrity, responsibility, innovation, fiscal accountability, customer responsiveness, teamwork, and excellence. Works under general supervision with moderate latitude for the use of initiative and independent judgment. This position reports to the Audit Manager.

Auditor III

Performs highly complex (senior-level) bingo audit work. Work involves examining, investigating, and reviewing records, reports, financial statements, information systems, and management practices, and performing inspections to ensure compliance with state statutes and internal policies and procedures, and conducting audits for program economy, efficiency, and effectiveness. Assists in the training and development of other auditors. May serve as the Project Lead to perform quality control review. Works in a manner that exemplifies and supports the agency's core values of integrity, responsibility, innovation, fiscal accountability, customer responsiveness, teamwork, and excellence. Works under limited supervision with considerable latitude for the use of initiative and independent judgment. This position reports to the Audit Manager.

Auditor IV

Performs advanced (senior-level) bingo audit work. Work involves examining, investigating, and reviewing records, reports, financial statements, information systems, and management practices, and performing inspections to ensure compliance with state statutes and internal policies and procedures, and conducting audits for program economy, efficiency, and effectiveness. Assists in the training and development of other auditors. Works in a manner that exemplifies and supports the agency's core values of integrity, responsibility, innovation, fiscal accountability, customer responsiveness, teamwork, and excellence. Works under minimal supervision with considerable latitude for the use of initiative and independent judgment. This position reports to the Audit Manager.

Essential Job Functions

Auditor I

Conducts audit and inspection assignments:

- Performs simple-to-routine audit and inspection work including Conductor Compliance Review (C), Limited Scope Review(L), Financial Desk Review (F), Game Observation (O), Game Inspection (G), and Destructions (D) that are primarily small or medium in scale to determine in compliance with laws, rules, and regulations.

- May assist in conducting special investigations including CBOD Complaints and Undercover Inspection/Investigation (U).
- Examines and analyzes the management operations, internal control systems and structures, and accounting records for reliability, adequacy, and accuracy, and reviews compliance with applicable regulations.
- Reports erroneous or questionable transactions and noncompliance issues identified in the work.
- Advises on requirements, liabilities, and penalties for non-compliance, and recommends accounting systems control improvements.
- Reviews applicable laws, regulations, procedures, and applies auditing standards.
- Completes assignments within budgeted hours and deadlines established.
- Plans and organizes audit and inspection activities and work.
- May assist in quality control work.
- May assist in planning and organizing office audit activities.

Prepares working papers in accordance with professional standards, division policies, procedures, and guidance:
- Obtains sufficient and appropriate evidence to provide a reasonable basis for audit findings and conclusions and supports audit objectives.
- Uses professional judgment to determine the sufficiency, relevancy, and appropriateness of evidence, including interpreting, summarizing, or analyzing evidence and in reporting the results of the audit work.
- Ensures that evidence is relevant, valid, and reliable, and used to address the audit objectives and support findings and conclusions.
- Ensures adequate evidence to support the findings and conclusions related to audit objectives and audit procedures.
- May perform statistical random sampling of data.
- Organizes working paper documentation in consistent, orderly and complete format.
- Prepares audit working papers accurately and completely in the required systems including appropriate information obtained and documented with correct spelling and grammar used.

Professionally and competently communicates (both verbally and in writing) with internal and external parties. Communication includes audit reports, written results of inspection and audit reviews or work performed, oral presentations or briefings to management and/or the Commissioners, representing the Division to internal parties, and representing the agency to external parties.
- Prepares or assists in preparing inspection and audit reports of findings, outlines discrepancies, and recommends corrective actions.
- Prepares or assists in preparing complete audit reports that include audit objectives, scope, methodology, the audit results, including findings, conclusions and recommendations, as appropriate.
- Prepares or assists in preparing audit reports in a logical, organized, and concise format, supported by working papers and factually accurate, including correct spelling and grammar.
- Succinctly and timely communicates status of projects and activities including any deviations from assignments and audit activities, and reports erroneous or questionable transactions.

Stays abreast of changes and developments in the environment that may impact the operations of the Commission and of changes and developments in the auditing profession and charitable bingo industry.

Conducts all work in accordance with professional standards, division policies and procedures, and maintains uniform, professional standards of audit work.

Provides assistance in the administration of the Division.
- May assist in developing CBOD policies and procedures and review work templates.
- Prepares status reports, timesheets, and travel requests timely, accurately, and completely.

Performs related work or special assignments as assigned.

<u>Auditor II</u>
Conducts audit and inspection assignments:
- Performs routine-to-moderately-complex audit and inspection work including Conductor Compliance Review (C) audits, Financial Desk Review (F), Limited Scope Review (L), Game Observation (O), Game Inspections (G), and Destructions (D) to determine in compliance with laws, rules, and regulations.
- May assist in conducting special investigations including CBOD complaints and Undercover Inspection/Investigation (U).
- Examines and analyzes the management operations, internal control systems and structures, and accounting records

for reliability, adequacy, and accuracy, and reviews compliance with applicable regulations.
- Communicates compliance requirements and potential consequences of non-compliance and recommends improvement to accounting systems and internal controls.
- Reviews applicable laws, regulations, procedures, and applies auditing standards.
- Completes assignments within budgeted hours and deadlines established.
- Plans and organizes audit and inspection activities and work.
- May perform quality control work.
- May assist in planning and organizing office audit activities and projects.

Prepares working papers in accordance with professional standards, division policies, procedures, and guidance:
- Obtains sufficient and appropriate evidence to provide a reasonable basis for audit findings and conclusions and supports audit objectives.
- Uses professional judgment to determine the sufficiency, relevancy, and appropriateness of evidence, including interpreting, summarizing, or analyzing evidence and in reporting the results of the audit work.
- Ensures that evidence is relevant, valid, and reliable, and used to address the audit objectives and support findings and conclusions.
- Ensures adequate evidence to support the findings and conclusions related to audit objectives and audit procedures.
- Performs statistical and random sampling.
- Organizes working paper documentation in consistent, orderly, and complete format.
- Prepares audit working papers accurately and completely including appropriate information obtained and documented with correct spelling and grammar used.
- Completes working papers in the required system and/or software accurately.

Professionally and competently communicates (both verbally and in writing) with internal and external parties. Communication includes audit reports, written results of inspection and audit reviews or work performed, oral presentations or briefings to management and/or the Commissioners, representing the Division to internal parties, and representing the agency to external parties.
- Prepares inspection and audit reports of findings, outlines discrepancies, and recommends corrective actions.
- Prepares complete audit reports that include audit objectives, scope, methodology, the audit results, including findings, conclusions, and recommendations, as appropriate.
- Prepares audit reports in a logical, organized, and concise format, supported by working papers and factually accurate, including correct spelling and grammar. Succinctly and timely communicates status of projects and activities including any deviations from assignments and audit activities, and reports erroneous or questionable transactions.
- Prepares PowerPoint presentations and presents the audit topic at the internal Annual Audit Conference.

Stays abreast of changes and developments in the environment that may impact the operations of the Commission and of changes and developments in the auditing profession and charitable bingo industry.

Conducts all work in accordance with professional standards and division policies and procedures, and maintains uniform, professional standards of audit work.

May testify at administrative hearings and before courts of jurisdiction.

Conducts audit administrative work in accordance with policies and procedures.
- Prepares timesheets and travel requests timely, accurately, and completely.
- Reviews and assists in revising templates and procedures for department projects.

Performs related work or special assignments as assigned.

<u>Auditor III</u>
Conducts audit and inspection assignments:
- Performs complex-to-highly-complex audit and inspection work including Conductor Compliance Review (C) audits, Financial Desk Review (F), Limited Scope Review (L), Game Observation (O), Game Inspections (G), and Destructions (D) to determine in compliance with laws, rules, and regulations.
- Assists in conducting special investigations including CBOD complaints and Undercover Inspection/Investigation (U).
- Examines and analyzes management operations, internal control systems and structures, and accounting records for reliability, adequacy, and accuracy, and reviews compliance with applicable regulations.
- Advises on requirements, liabilities, and penalties for non-compliance, and recommends accounting systems control improvements.

- Reviews applicable laws, regulations, procedures, and applies auditing standards.
- Completes assignments within budgeted hours and deadlines established.
- Plans and organizes audit and inspection activities and work.
- Performs quality control work.
- May plan and organize office audit activities and projects.

Prepares working papers in accordance with professional standards, division policies, procedures, and guidance:
- Obtains sufficient and appropriate evidence to provide a reasonable basis for audit findings and conclusions and supports audit objectives.
- Uses professional judgment to determine the sufficiency, relevancy, and appropriateness of evidence, including interpreting, summarizing, or analyzing evidence and reporting the results of the audit work.
- Ensures that evidence is relevant, valid, and reliable, and used to address the audit objectives and support findings and conclusions.
- Ensures adequate evidence to support findings and conclusions related to audit objectives and audit procedures.
- Performs statistical and random sampling.
- Organizes working paper documentation in consistent, orderly, and complete format.
- Prepares audit working papers accurately and completely including appropriate information obtained and documented with correct spelling and grammar used.
- Prepares working papers in the required system and/or software accurately and completely.

Professionally and competently communicates (both verbally and in writing) with internal and external parties. Communication includes audit reports, written results of inspection and audit reviews or work performed, oral presentations or briefings to management and/or the Commissioners, representing the Division to internal parties, and representing the agency to external parties.
- Prepares inspection and audit reports of findings, outlines discrepancies, and recommends corrective actions.
- Prepares complete audit reports that include audit objectives, scope, methodology, and audit results, including findings, conclusions, and recommendations, as appropriate.
- Prepares audit reports in a logical, organized, and concise format, supported by working papers and factually accurate, including correct spelling and grammar. Succinctly and timely communicates status of projects and activities including any deviations from assignments and audit activities and reports erroneous or questionable transactions.

Stays abreast of changes and developments in the environment that may impact the operations of the Commission and of changes and developments in the auditing profession and charitable bingo industry.

Conducts all work in accordance with professional standards and division policies and procedures, and maintains uniform, professional standards of audit work.

Testifies at administrative hearings and before courts of jurisdiction.

Conducts audit administrative work in accordance with policies and procedures.
- Prepares timesheets and travel requests timely, accurately, and completely.
- Reviews and assists in revising templates and procedures for department projects.

Performs related work or special assignments as assigned.

<u>Auditor IV</u>

Conducts audit and inspection assignments:
- Performs and/or coordinates highly complex to advanced audit and inspection work including Conductor Compliance Review (C) audits, Financial Desk Review (F), Limited Scope Review (L), Game Observation (O), Game Inspections (G), Destructions (D), Books and Records (I), and Testing Electronic Card Minding Devices (T) that are primarily small to medium in scale to determine in compliance with laws, rules, and regulations.
- Provides assistance and/or conducts special investigations including CBOD complaints and Undercover Inspection/Investigation (U).
- Examines and analyzes management operations, internal control systems and structures, and accounting records for reliability, adequacy, and accuracy, and reviews compliance with applicable regulations.
- Advises on requirements, liabilities, and penalties for non-compliance, and recommends accounting systems control improvements.
- Reviews applicable laws, regulations, procedures, and applies auditing standards.
- Oversees and/or completes assignments within budgeted hours and deadlines established.

- Coordinates and/or organizes audit and inspection activities and work.
- Performs quality control work.
- May coordinate work in the absence of the Audit Manager or Management, if needed.

Prepares and reviews working papers in accordance with professional standards, division policies, procedures, and guidance:

- Reviews and/or prepares sufficient and appropriate evidence to provide a reasonable basis for audit findings and conclusions, and supports audit objectives.
- Reviews for quality of evidence that encompasses the relevance, validity, and reliability of evidence used for addressing the audit objectives and supporting findings and conclusions.
- Reviews for quantity of evidence to support findings and conclusions related to audit objectives and audit procedures.
- Reviews and/or develops statistical sampling plans.
- Reviews and/or prepares working paper documentation for organization, consistency, accuracy, and completeness, including appropriate and relevant information documented, and correct spelling and grammar used.
- Reviews the work of auditors, checking for accuracy, thoroughness, and conforms with departmental procedures.

Professionally and competently communicates (both verbally and in writing) with internal and external parties. Communication includes audit reports, written results of inspection and audit reviews or work performed, oral presentations or briefings to management and/or the Commissioners, representing the Division to internal parties, and representing the agency to external parties.

- Coordinates and/or prepares inspection and audit reports including the preparation of outlines, specification of reviews, preparation of draft reports for review and approval, preparation of the final reports, and incorporating client comments as appropriate.
- Coordinates and/or prepares complete audit reports that include audit objectives, scope, methodology, and audit results, including findings, conclusions, and recommendations, as appropriate.
- Coordinates and/or prepares audit reports in a logical, organized format and information contained is supported by working papers and is accurate by facts including correct spelling, grammar and information obtained and documented.
- Succinctly and timely communicates status of projects and activities including any deviations from assignments and audit activities and reports erroneous or questionable transactions.
- Promotes teamwork and works closely with co-workers, peers, and management to encourage an open atmosphere of positive teambuilding while discouraging negative perceptions and attitudes.

Stays abreast of changes and developments in the environment that may impact the operations of the Department and of changes and developments in the auditing profession and charitable bingo industry.

Conducts all work in accordance with professional standards, division policies and procedures, and maintains uniform, professional standards of audit work.

Mentors and trains auditors and staff.

- Provides technical guidance and assistance during the review process and may provide technical direction to auditors confronted with unusual or complex accounting transactions.
- Develops and delivers staff training as new program policies, procedures and rules are developed and implemented.
- Assists in the development and presentation of audit training materials and coordinates the training and development of auditors.

Provides assistance in the administration of the Division.

- Assists management in establishing goals and objectives; develops and/or approves schedules, priorities, and standards for achieving goals.
- Enters and updates accurate and complete information into databases, systems, and/or spreadsheets.
- Maintains proper office supply inventory and equipment, logs of work completed, records retention, and other necessary records as required.
- Prepares reports with analytical data and appropriate information to Division management and participates in departmental and/or Division meetings.
- Develops CBOD policies and procedures and recommends rule change related to bingo operations conducted by licensed organization to strengthen compliance and improve internal controls.
- Coordinates and/or prepares required status reports, timesheets, and travel requests timely, accurately, and completely.

Testifies at administrative hearings and before courts of jurisdiction.

Performs related work or special assignments as assigned.

Required and Preferred Qualifications

Auditor I

- Graduation from an accredited four-year college or university with major course work in Accounting, Business Administration, computer information systems, math, public affairs, or a related field is required. (Experience in accounting, auditing, or financial analysis may substitute for college on a year-for-year basis.)
- Willingness to work extra hours is required. Extra hours include working weekends, holidays, and nights as workload may require.
- Willingness to travel up to 50% within the State is required. (Use of personal vehicle for work-related travel is required in compliance with State and Agency travel rules and procedures.)
- A current driver's license is required.
- Experience with personal computers including Microsoft Word, Microsoft Excel, Microsoft Outlook or other email applications, Microsoft PowerPoint, Microsoft Teams, and databases is preferred.
- Certification as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA), or Certified Government Auditing Professional (CGAP) is preferred.

Auditor II

- Graduation from an accredited four-year college or university with major course work in Accounting, Business Administration, computer information systems, math, public affairs, or a related field is required. (Experience in accounting, auditing, or financial analysis, in excess of the required one year, may substitute for college on a year-for-year basis.)
- One year of experience in accounting, auditing, financial analysis, or other job-related experience is required. (Certification as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA) may substitute for the one year experience requirement.)
- Experience with personal computers including Microsoft Word, Microsoft Excel, Microsoft Outlook or other email applications, Microsoft PowerPoint, Microsoft Teams, and databases is required.
- Willingness to work extra hours is required. Extra hours include working weekends, holidays, and nights as workload may require.
- Willingness to travel up to 50% within the State is required. (Use of personal vehicle for work-related travel is required in compliance with State and Agency travel rules and procedures.)
- A current driver's license is required.
- Experience with TeamMate or other auditing or accounting software is preferred.
- Certification as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA) or Certified Government Auditing Professional (CGAP) is preferred.

Auditor III

- Graduation from an accredited four-year college or university with major course work in Accounting, Business Administration, computer information systems, math, public affairs, or a related field is required. (Experience in accounting, auditing, or financial analysis, in excess of the required two years, may substitute for college on a year-for-year basis.)
- Two years of experience in accounting, auditing, financial analysis, or other job-related experience is required.
- Experience with personal computers including Microsoft Word, Microsoft Excel, Microsoft Outlook or other email applications, Microsoft PowerPoint, Microsoft Teams, and databases is required.
- Willingness to work extra hours is required. Extra hours include working weekends, holidays, and nights as workload may require.
- Willingness to travel up to 50% within the State is required. (Use of personal vehicle for work-related travel is required in compliance with State and Agency travel rules and procedures.)
- A current driver's license is required.
- Experience with TeamMate or other auditing or accounting software is preferred.
- Certification as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA) or Certified Government Auditing Professional (CGAP) is preferred.

Auditor IV

- Graduation from an accredited four-year college or university with major course work in Accounting, Business Administration, computer information systems, math, public affairs, or a related field is required. (Experience in

accounting, auditing, or financial analysis, in excess of the required three years, may substitute for college on a year-for-year basis.)

- Three years of experience in accounting, auditing, financial analysis, or other job-related experience is required.
- Three years of experience in reviewing audit working papers and/or performing quality control over audits OR three years in a management/supervisory position over the audit function is required.
- Experience with personal computers including Microsoft Office software (Outlook, Word, Excel, and PowerPoint) is required.
- Willingness to work extra hours is required. Extra hours include working weekends, holidays, and nights as workload may require.
- Willingness to travel up to 50% within the State is required. (Use of personal vehicle for work-related travel is required in compliance with State and Agency travel rules and procedures.)
- A current driver's license is required.
- Experience with TeamMate or other auditing or accounting software is preferred.
- Certification as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Management Accountant (CMA) or Certified Government Auditing Professional (CGAP) is preferred.

Knowledge, Skills, and Abilities

Auditor I

- Knowledge of auditing standards, accounting methods and systems, generally accepted auditing standards, legal contracts and business law, and information technology/system controls.
- Knowledge and understanding of the Bingo Enabling Act and Charitable Bingo Administrative Rules.
- Ability to compose clear and concise audit reports and correspondence.
- Ability to communicate effectively.
- Ability to interview client staff.
- Ability to evaluate documents for accuracy and legal conformance.
- Ability to establish and maintain effective, professional working relationships with staff and clients.
- Skill in the use of personal computers including Windows and Microsoft products (Word, Excel, Outlook, and PowerPoint).
- Skill in data analysis techniques.
- Skill in gathering, analyzing, and drawing accurate and logical conclusions about information.

Auditor II-IV

- Knowledge of auditing standards, accounting methods and systems, generally accepted auditing standards, legal contracts and business law, and information technology/system controls.
- Knowledge and understanding of the Bingo Enabling Act and Charitable Bingo Administrative Rules.
- Skill in the use of personal computers including Windows and Microsoft products (Word, Excel, Outlook, and PowerPoint) and auditing or accounting software.
- Skill in data analysis techniques.
- Skill in gathering, analyzing, and drawing accurate and logical conclusions about information.
- Ability to compose clear and concise audit reports and correspondence.
- Ability to communicate effectively.
- Ability to interview client staff.
- Ability to evaluate accounting and management operations systems for accuracy and legal conformance.
- Ability to train others.
- Ability to establish and maintain effective, professional working relationships with staff and clients.

Physical and Mental Requirements

- Ability to sit or stand for extended periods of time, work under deadlines, and operate standard office equipment and computer software.
- Ability and willingness to work in various environments, including premises licensed to conduct bingo.
- Ability to work with complex numerical detail for long periods of time.

Military Occupational Specialty Codes:

Veterans, Reservists, or Guardsmen with a MOS or additional duties or other related fields pertaining to the minimum experience requirements may meet the minimum qualifications for this position and are encouraged to apply.

Additional Military Crosswalk information can be accessed at:
https://hr.sao.texas.gov/Compensation/MilitaryCrosswalk/MOSC_AccountingAuditingandFinance.pdf

HOW TO APPLY

To apply for a position, you must submit your application, resumé, and TDLR agency required application questions either online through the Texas Workforce Commission's WORKinTEXAS.com website at https://www.workintexas.com ***or*** to TDLR via email at: jobs@tdlr.texas.gov by the closing date stated on the job posting. For applications submitted via email, please list the job posting title and job posting number in the subject line. Applications submitted must be received the posting's closing date. When a job posting is listed as "Open Until Filled", it is best to apply as quickly as possible, as the posting may close or be placed on hold at any time with or without prior notification. Applications will NOT be accepted via mail, fax, or hand delivery. Incomplete applications may not be considered. If you desire an acknowledgement of the receipt of your application, you should apply via WorkInTexas and one should be auto generated by TWC. Only applicants interviewed will be notified of their selection or non-selection. All candidates recommended for IT, Lottery, and Bingo positions will be subject to an extensive criminal background investigation, including fingerprinting.

SELECTIVE SERVICE REGISTRATION

In accordance with legislation effective September 1, 1999, male candidates aged 18 to 25 are required to show proof of selective service registration (or exemption) prior to an offer of employment. Such proof is not required to be filed with an application but must be provided upon request by the Human Resources office.

E-VERIFY

This employer participates in E-Verify and will provide the Social Security Administration (SSA) and if necessary, the Department of Homeland Security (DHS), with information from each new employee's Form I-9 to confirm work authorization.

TDLR is not considering applications from individuals who require sponsorship for an employment visa, including those currently on student or post-graduate visas. All candidates must be approved to work in the United States by E-Verify and must present the needed documentation upon request.

TDLR IS AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER

In compliance with the Americans with Disabilities Act (ADA), TDLR will provide reasonable accommodation. If you are scheduled for an interview and require reasonable accommodation in the interview process, please inform the hiring representative who calls you to schedule your interview. Whenever possible, please give the hiring representative sufficient time to consider and respond to your request.