

ASC's Approved Labor Categories and Minimum Requirements
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Labor Category	Education	License Requirement	Experience: General and Specialized	Duties
Partner	Bachelor's Degree from an accredited college or university in Accounting or other related discipline	A Certified Public Accountant (CPA) licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is required.	Eight (8) years relevant experience in auditing. Four (4) of those years must be in audit supervision or oversight.	Overall responsibility for performance of the assigned audit to include: Schedule audit assignments; entrance and exit conferences; staff training and evaluation; research of audit and accounting literature; work paper review; report review; liaison with audit staff and the firm; and client relationships. Have proven superior technical competence and managerial abilities. Provides firm leadership and is ultimately responsible for the entire engagement, ensuring that the proper firm resources are provided. Monitor the engagement to help ensure that the approaches employed are best suited for the project objectives and that overall implementation and delivery of contracted services are of the highest possible quality. May review all underlying work papers, internal control surveys and evaluations, audit programs, permanent files, and engagement memoranda and will review and sign final auditors' reports. May periodically be engaged in management meetings to report the status of projects and address any additional needs of the client.
Manager	Bachelor's degree from an accredited college or university in Accounting or other related discipline. A Masters of Business Administration or a Masters of Public Administration is preferred but not required.	A Certified Public Accountant (CPA) licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is required.	Six (6) years relevant experience in auditing. Three (3) years of the required six (6) years must demonstrate a leadership role in not less than three (3) successful projects that were delivered on time and on budget and that delivered promised business value. A Master's Degree may be substituted for 2 years worth of required experience.	Responsible for overall supervision of staff, communication, and coordination of meetings with appropriate management members, and designing the project and audit approach. Will communicate and will update the audit partner as to the status of the audit and any technical issues that may surface during the course of the engagement. May review all underlying work papers, internal control surveys and evaluations, audit programs, permanent files, and engagement memoranda and prepare summary and specific issues memoranda for review by the Partner.

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<u>Labor Category</u>	<u>Education</u>	<u>License Requirement</u>	<u>Experience: General and Specialized</u>	<u>Duties</u>
Cost Accountant	<p>Bachelor's Degree from an accredited college or university in Economics, Business, Accounting, Finance, or related discipline. A Masters of Business Administration or a Masters of Public Administration is preferred but not required.</p>	<p>A Certified Public Accountant licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is preferred but not required.</p>	<p>Eight (8) years relevant experience as a cost analyst or involved in analysis in business-related subject areas such as accounting, finance or economics. Not less than five (5) of the eight (8) years of experience shall be in financial cost accounting with demonstrated success in analyzing entity accounting, budgeting and auditing systems. A Master's Degree may be substituted for 2 years worth of required experience.</p>	<p>Conducts investment analyses or other complex operational analyses. Provides expertise and support in conducting a full range of investment analyses activities, including market surveys, cost analyses, benefits analyses, risk analyses, economic analyses, requirements definitions, schedule development, and tradeoff studies. Conducts analytical studies involving complex technical analyses, schedule constraints, and system benefits and system cost factors. Identifies cost accounting or financial problems and recommends solutions. Presents plans, analyses, and other advice within functional areas.</p>
Financial Analyst	<p>Bachelor's Degree from an accredited college or university in Economics, Business, Accounting, Finance, or related discipline. A Masters of Business Administration or a Masters of Public Administration is preferred but not required.</p>	<p>A Certified Public Accountant licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is preferred but not required.</p>	<p>Eight (8) years progressive experience as an analyst or involved in analyst type functions in a business related subject area such as accounting, finance or economics. Not less than five (5) of the eight (8) years of experience must be financial management experience with demonstrated ability in analyzing entity accounting, budgeting, and auditing systems. A Master's Degree may be substituted for 2 years worth of required experience.</p>	<p>Provides financial management planning and execution support. Has proven knowledge of theories, principles and practices of financial management, including time value analyses, cash flow analyses and cost/benefit and return on investment analyses. Conducts investment analyses or other complex operational analyses. Provides expertise and support in conducting a full range of investment analyses activities, including market surveys, cost analyses, benefits analyses, risk analyses, economic analyses, requirements definitions, schedule development, and tradeoff studies. Classifies and summarizes financial data for the preparation and submission of reports on a recurring basis.</p>

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<u>Labor Category</u>	<u>Education</u>	<u>License Requirement</u>	<u>Experience: General and Specialized</u>	<u>Duties</u>
Audit Supervisor	Bachelor's Degree from an accredited college or university in Accounting or a related field.	A Certified Public Accountant (CPA) licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is required.	Four (4) years experience in auditing. At least two (2) years of the required four (4) years of experience must have exhibited technical proficiency and the ability to oversee engagements.	Responsibility for completion of all audit steps, audit programs, and preparation of financial statements. Understands governmental accounting principles and will be responsible for the day-to-day supervision of staff, interviewing management to gain an understanding of the client's business, and performance of detail test work related to more critical areas of the engagement that may require industry-specific knowledge and experience. Responsible for reporting the progress of the engagement to the Manager and communicating any potential technical issues that are encountered during the course of the engagement, as well as any additional service opportunities that are identified and can be offered to the client to improve its business processes and functions.
Senior Auditor	Bachelor's degree from an accredited college or university in Accounting, Finance, Business, or related field.	A Certified Public Accountant licensed in accordance with Title 2 of the Business Occupations and Professions Article of the Maryland Annotated Code is preferred but not required.	Three (3) years auditing experience after a Degree was earned. At least one (1) of those three (3) years must be with demonstrated audit supervisory experience.	Has proven a thorough understanding of generally accepted auditing standards and common audit practices and techniques. Performing the day-to-day, detailed test work required to achieve and support the audit objective, including performing statistical sampling, interviewing management to gain an understanding of the client's business, testing internal controls for effectiveness, and performing analytical and substantive procedures as deemed necessary. Report findings related to non-performance and weaknesses in internal control to the Audit Supervisor or Manager.
Staff Auditor	Bachelor's degree from an accredited college or university in Accounting, Finance, Business, or a related field.		Not less than a total of six consecutive months of auditing experience after a Degree was earned.	Provides general auditing services.

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Subject Matter Expert (SME)	Bachelor's degree from an accredited college or university in the specific discipline required by the State. A Master's or Doctorate is preferred but not required. The Masters degree will be the equivalent of a Masters of Business Administration or a Masters of Public Administration.	All licenses or certification requirements for the applicable area(s) of expertise, as provided in the TORFP.	Eight (8) years of relevant industry experience in the discipline required by the State. A Master's Degree may be substituted for 2 years worth of required experience. A Doctorate Degree may be substituted for 4 years worth of required experience.	Expertise related to a specific discipline required by the State Agency. Examples of what may be utilized are: Health care, education, public safety, social services, human resources, transportation, environment, telecommunications, Emergency System Number Boards, toll collection, accounting records reconciliation, lottery, collections, retirement, 3 rd party billings, claims eligibility, registrant's mileage records, contract assessments, SAS-70 Type 1 and Type 2, etc. A Subject Matter Expert (SME) refers to an individual who is an expert in a particular area. This category will require expertise in the designated area being audited. Expertise may be that the individual either has worked at a high level in the noted field or has experience auditing in the complex area and can assist in the development of audit program and test procedures as well as the analysis required to be conducted. A SME Defines requirements, performs analyses, and develops plans and requirements such as for Business Process Re-engineering.
Business Process Consultant	Bachelor's Degree from an accredited college or university in Business, Human Resources Management or a related field. A Masters of Business Administration or a Masters of Public Administration is preferred but not required.		Not less than eight (8) years experience in business process re-engineering. At least five (5) of the eight years must be in re-engineering large scale business processes. A Master's Degree may be substituted for 2 years worth of required experience.	Develops business requirements and business processes re-engineering methodologies. Solves application and process related problems by creating detail process and system design specifications; and works with other areas across the business units to support a total solution approach. Communicates business requirements for reports and applications development. Facilitates collaboration within and across business units. Resolves problems and improves business units' technical environments.