

STAFF AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: The work involves performing financial, compliance, management, performance, and special emphasis audits in accordance with Generally Accepted Government Auditing Standards, procedures and techniques. The work requires summarizing, analyzing and evaluating audit segments and developing and writing valid audit reports with supportive conclusions and/or professional work in the conduct of audits of County departments and/or agencies. The incumbent exercises independent judgment in finalizing audit reports, and making appropriate comments and recommendations. Work is performed under the direct supervision of the Deputy Comptroller-Audit or other higher ranking administrative employee involved in the audit function. Does related work as required.

TYPICAL WORK ACTIVITIES:

Performs audit assignments according to established timelines and available resources;
Prepares work papers and schedules, documenting audit results;
Collects, analyzes, interprets, summarizes and renders conclusions in audit segments assigned;
Drafts, reviews, and evaluates work papers and audit reports in process for completeness, accuracy and sufficiency of data supporting audit conclusions;
Reviews complex financial transactions and reports for compliance with Generally Accepted Accounting Principles and applicable laws and regulations;
Prepares financial statements reflecting financial condition of auditee;
Participates in formal training courses/sessions to increase professional knowledge and skills;
Uses independent judgment to more efficiently and effectively accomplish audit objectives;
Pursues material discrepancies disclosed in audit findings.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of theory and practice of governmental accounting and auditing; thorough knowledge of Generally Accepted Government Auditing Standards, procedures and techniques, as prescribed by the American Institute of Certified Public Accountants and the Comptroller General of the United States; good knowledge of fund accounting as applied in a government environment; good knowledge of Federal, State and local laws, rules and regulations governing the financial operations of County government; good knowledge of testing and sampling procedures used in auditing; ability to apply audit techniques in an EDP environment; ability to plan, conduct and supervise the conduct of an audit and evaluate the work of subordinates; ability to prepare detailed reports; ability to communicate effectively, both orally and in writing; sound professional judgment; initiative and dependability; Physically capable of performing the essential functions of the position with or without reasonable accommodation.

MINIMUM QUALIFICATIONS:

- A. Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Business Administration or related field including or supplemented by 24 semester credit hours in Accounting and four (4) years of accounting and/or auditing experience, at least two (2) years of which were specifically in auditing; or:
- B. Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree including or supplemented by 24 semester credit hours in Accounting and five (5) years of accounting and/or auditing experience, at least two (2) years of which were specifically in auditing; or:
- C. An equivalent combination of training and experience as defined by the limits of (A) and (B).

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NOTE 1: Graduation from a regionally accredited or New York State registered four (4) year college or university with a Master's Degree in Business or Public Administration, Accounting, Finance, Economics, or other closely related field may be substituted for one (1) year of the required general accounting* or auditing** experience, but may not be substituted for the required two years of auditing experience.

**ACCOUNTING:* Recording, classifying, verifying, reporting and analysis of financial data.

***AUDITING:* Confirming and documenting the veracity of data.

****SUPERVISION:* Responsible direction and control of subordinate employees. This involves the assignment of work, approval of work, training, evaluation and discipline of employees. The supervisory aspects must be an integral part of the job, not incidental or occasional.

NOTE 2: Verifiable part-time and/or volunteer experience will be pro-rated toward meeting full-time experience requirements