

AUDITOR GRADE I

Code No. 3-02-003

COMPETITIVE

DISTINGUISHING FEATURES OF THE CLASS: This is a professional auditing position responsible for performing field and internal audit of accounts and financial records of a governmental agency, department, municipality or school district. Work is performed within departmental auditing policy and procedures, with independence allowed in organizing materials and developing methodology required to complete assignments. This position is distinguished from Auditor Grade 2 by the level of responsibility and complexity of duties. The employee reports directly to and works under general supervision of the Auditing Supervisor or other higher level staff member. General supervision may be exercised over subordinate auditing or clerical staff. Does related work as required.

TYPICAL WORK ACTIVITIES: (All need not be performed in a given position. Other related activities may be performed although not listed)

Conducts audits to verify accounts involving funds, inventories, revenues, receipts and expenditures;

Prepares financial statements, audit reports and related schedules;

Compiles relevant information and data to prepare financial reports;

Verifies and analyzes working capital accounts, current revenues, appropriations and general ledger accounts;

Makes cash counts and reconciliations of cash accounts and bank statements;

Assists the Controller in taking periodic inventories in various departments or agencies, verifying calculations and making any necessary adjustments;

Corresponds with banks for certification of balances for auditing procedures;

Reviews and recommends corrective procedures in department systems and prepares written audit programs;

Discusses and reviews departments audits with Auditing Supervisor;

prepares draft audit reports;

Serves as head of an auditing team while on assignment.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Good knowledge of modern principles and techniques of auditing and accounting procedures; working knowledge in the field of data processing as it relates to accounting functions; ability to evaluate financial and other business records and to detect irregularities within them; ability to make difficult auditing analysis; ability to prepare clear and concise financial and narrative reports; ability to plan and supervise the work of others; initiative

and resourcefulness in the solution of complex auditing problems; integrity; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: EITHER:

(A) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Accounting or Business Administration, plus three (3) years paid full-time or its part-time equivalent professional level accounting experience, OR, two (2) years paid full-time or its part-time equivalent professional level auditing* experience; OR,

(B) Graduation from a regionally accredited or New York State registered college or university with an Associate's degree in Accounting or Business Administration, plus five (5) years paid full-time or its part-time equivalent professional level accounting experience, OR, four (4) years paid full-time or its part-time equivalent professional level auditing* experience; OR,

(C) Any equivalent combination of training and experience as defined by the limits of (A) and (B) above.

*NOTE: Bookkeeping, account keeping, or financial record keeping will not be considered qualifying experience.

SPECIAL REQUIREMENTS: Depending on position duties, candidates for employment with Monroe County Government will be required to pass a pre-employment drug test.

REVISED: May 26, 1983

REVISED: September 17, 1987