

## AUDITOR, GRADE 2

Code No: 4-02-001  
COMPETITIVE

DISTINGUISHING FEATURES OF THE CLASS: This is an entry level professional auditing position involving responsibility for records of a department or school. Work is performed within well-established guidelines and professional auditing procedures, with independence allowed in organizing materials and developing methodology required to complete assignments. This class differs from Auditor Grade I by virtue of its limited scope and the absence of supervisory responsibilities. Employees of this class receive general supervision from an Auditor I or an Audit Supervisor. 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):

Assists in conducting audits of schools and departments to verify accounts involving funds, inventories, revenues, receipts, appropriations, and expenditures;

Proposes recommendations and prepares draft audit reports;

Verifies and analyzes general ledger account balances and account activity;

Interviews auditee's staff and based on the results of the interview(s), documents financial procedures by use of flowcharts;

Determines program compliance with funding agency's regulations and district policies;

Compiles, organizes, and references audit workpapers;

Makes cash counts and reconciliations of cash accounts;

### FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL

CHARACTERISTICS: Good knowledge of the principles and practices of modern accounting and auditing procedures; skill in operating a personal computer; ability to evaluate financial and other business records; ability to detect irregularities in accounts; ability to make accounting analyses; ability to prepare clear and concise financial and narrative reports and statements; ability to analyze accounting/auditing problems and make suggestions for resolving these problems; integrity; good judgment; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Graduation from high school or possession of a high school equivalency diploma, plus 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 one (1) year paid full-time or its part-time equivalent experience in professional level accounting or auditing; OR,
- (B) Graduation from a regionally accredited or New York State registered college or university with an Associate degree in Accounting or Business Administration, plus three (3) years of paid full-time or its part-time equivalent experience as described in (A) above; OR,
- (C) An equivalent combination of training and experience as defined by the limits of (A) and (B) above.

NOTE: College level training not resulting in a Bachelor's degree may be substituted on a year-for-year basis only if coursework has included a minimum of 18 credit hours in accounting.

\* Accounting work must be in the areas of general ledger, fixed assets or cost accounting. Other work such as credit collections and payroll, are not sufficient.

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

**SPECIAL REQUIREMENT FOR APPOINTMENT IN SCHOOL DISTRICTS AND BOCES**

Per Chapter 180 of the Laws of 2000, and by Regulations of the Commissioner of Education, to be employed in a position designated by a school district or BOCES as involving direct contact with students, a clearance for employment from the State Education Department is required.

REVISED: October 23, 1986

REVISED: November 19, 1987

REVISED: March 9, 1995