

STAFF INTERNAL AUDITOR

Code No.: 4-02-030
COMPETITIVE

DISTINGUISHING FEATURES OF THE CLASS: This is an internal auditor position responsible for the timely execution of risk-based internal audits in accordance with the annual audit plan and generally accepted auditing standards and accounting procedures. Duties involve conducting compliance, financial, operational, and follow-up internal audits, providing analysis and recommendations to administrative staff regarding improvements to current systems and processes, and enforcing provisions of the New York State Education Law, School Board policies and administrative regulations pertaining to the management areas of responsibility. Duties also involve assisting with other audit matters and special projects. The employee reports directly to, and works under the general supervision of a higher-level staff member. 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 financial audits of expenditures and revenues to verify the accuracy and completeness of financial reporting; ensures financial information represented on financial statements is accurate and valid by testing departmental internal controls for the approval and processing of revenue and expenses; and conducts physical inventories and test controls over assets;

Conducts contract compliance audits to assess monitoring of vendor adherence to contract requirements and ensures compliance with federal and state contract and grant requirements;

Reviews agency and contractor operating practices to assess performance efficiency, identifies opportunities to improve operating performance and reduce costs, and recommends solutions to problems where appropriate;

Interviews operating management to evaluate internal controls and assess the control environment being audited; identifies controls and control deficiencies, and recommends improvements to the operating control environment;

Develops an audit project plan by researching related laws, regulations, policies, and best practices, assessing organizational risk, defining audit engagement objectives to align with organizational risks, and outlining procedures for each audit step;

Determines attributes to be tested and necessary documentation to satisfy objectives;

Conducts audit testing to meet the objectives for the audit engagement; obtains documented evidence to support audit tests; prepares audit working papers documenting the testing scope and procedures and draws evidence based on conclusions;

Utilizes data tables and queries to perform analytical procedures; creates tables; draws conclusions based on trends in data;

Documents audit procedures, observations and conclusions by creating narrative reports, memos and flow charts;

Documents audit findings; proposes value added recommendations for process improvements;

Drafts preliminary audit findings and observations for management review;

Conducts follow-up audits.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of Generally Accepted Auditing Standards and Generally Accepted Accounting Procedures; good knowledge of generally accepted accounting principles and its concepts and standards; good knowledge of government auditing standards; good knowledge of auditing practices, procedures and responsibilities; good knowledge of the objectives, goals and priorities of internal audit activities; good knowledge of the organizational function and financial operations of an agency; good knowledge of applicable software in the maintenance of accounts; mathematical ability; ability to develop clear and concise analyses, appraisals, recommendations and commentary; ability to apply critical thinking; ability to project cost savings; ability to evaluate internal controls; ability to evaluate controls over information technology systems; ability to evaluate operating budgets and multi-year financial projections; ability to assess and evaluate program performance against goals and objectives and develop and implement solutions to correct deficiencies; ability to develop audit programs and determine the scope and techniques of audits; problem solving ability; organizational and project management ability; ability to establish and maintain effective working relationships with others; ability to communicate effectively orally and in writing; good judgment; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Graduation from high school or possession of an equivalency diploma PLUS graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Accounting plus two (2) years paid full-time or its part-time equivalent experience in internal or external operating or financial accounting/auditing activities for an entity, or in the review, analysis, and management of accounting systems resulting in the rendering of opinions or recommendations on financial statements in accordance with generally accepted accounting principles, or directing the financial activities of an organization.

SPECIAL REQUIREMENTS: If you are appointed, you will be required to have a valid license to operate a motor vehicle in New York State or otherwise demonstrate your capacity to meet the transportation needs of the job.

Monroe County Civil Service Commission

ADOPTED: May 31, 2018