

## INTERNAL AUDITOR

Code No.: 6-02-023  
COMPETITIVE

**DISTINGUISHING FEATURES OF THE CLASS:** This is a high level professional auditing position in a large school district involving responsibility for conducting independent financial, operational, and compliance audits and providing analyses, appraisal, and recommendations for district management. The employee examines school based accounts, tests controls, reviews records and analyzes accounting systems for lack of compliance with district policies, inefficiency, fraud, duplication of effort and improper recording of data. The employee reports directly to and works under the general direction of the Director of Internal Auditing and State Aid Accounting or other higher level staff member. General supervision may be exercised over an audit 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.)

Performs financial audits including the review of the propriety of expenditures, accuracy and completeness of financial reporting, and testing of physical inventory control over assets;

Performs audits of school based accounts;

Conducts operational and compliance audits on student records maintenance and pupil attendance accounting and reporting;

Examines documentation of operating systems using a main frame computer, client server, Web based applications, and systems using stand-alone computers;

Reviews progress reports on the development of new computer applications and the cost/benefit factor of various instructional and non-instructional programs;

Develops proven standard audit programs for each review.

**FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:** Thorough knowledge of generally accepted accounting principles and its concepts and standards; thorough knowledge of government auditing standards; thorough knowledge of auditing practices, procedures and responsibilities; good knowledge of the organizational function and financial operations of a large school district; good knowledge of data processing applications in the maintenance of school-based accounts; ability to establish and maintain effective working relationships with others; ability to communicate effectively both verbally and in writing; ability to develop clear and concise analyses, appraisals, recommendations and commentary; integrity; tact; good judgment; resourcefulness; physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS:** Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree in Business Administration, Accounting or Economics, PLUS either:

- (A) Four (4) years paid full-time or its part-time equivalent experience in internal or external auditing; OR,

- (B) Graduation from a regionally accredited or New York State registered college or university with a Master's degree in Business Administration, Accounting or Economics, plus three (3) years experience as defined in (A) above; OR,
- (C) Possession of a New York State Certified Internal Auditor (CIA) license or New York State certified Public Accountant (CPA) license, plus three (3) years experience as defined in (A) above.

**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.

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.

**ADOPTED:** July 1, 2003