

Jurisdictional Class: Competitive
EEO Category: Professional
Revised: 02/14/2024

AUDITOR II

DISTINGUISHING FEATURES OF THE CLASS: The incumbent in this class performs professional accounting in making audits of financial and accounting records in county departments/school districts. Under supervision, an employee in this class performs specialized accounting work in conducting office or field audits on financial and accounting records. Work requires application of professional accounting principles and methods to a variety of auditing problems, as well as independent judgment on technical account problems. Audit standards are determined by departmental regulations or by statutory requirements. This class differs from Auditor I by virtue of more complicated auditing activities and supervisory responsibilities. The work is reviewed by a superior through conferences and through review of reports. Supervision may be exercised over lower-level Auditors. The incumbent performs related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

Conducts regular audits of agency or departmental accounts as resident auditor or as a member of an auditing team;

Verifies receipts and disbursements in accordance with prescribed audit procedures and examines for compliance with laws and regulations;

Supervises and performs field audits of departmental financial and accounting records to ensure compliance with legal provisions, uniform system of accounts and accepted financial administrations;

Observes and evaluates effectiveness of internal accounting procedures and controls;

Supervises and prepares audit reports and makes recommendations for changes and improvements in accordance with findings;

Prepares spreadsheet programs for accounting purposes.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of accounting and auditing principles and procedures, and the ability to apply such knowledge to auditing/accounting records; good knowledge of the principles and procedures governing auditing of financial records; working knowledge of office methods and procedures and familiarity with the use of standard office equipment including computers; working knowledge of computer spreadsheet software or accounting software; ability to prepare complete and accurate audit reports; ability to perform detailed work involving written or numeric data and to make arithmetic calculations rapidly and accurately; computer literacy.

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MINIMUM QUALIFICATIONS: Either:

- (A) Possession of Master's Degree in accounting or a closely related field, including or supplemented by twelve (12) semester credit hours in accounting; **OR**
- (B) Possession of Bachelor's Degree in accounting or a closely related field, including or supplemented by twelve (12) semester credit hours in accounting, **AND** one (1) year of experience in professional accounting.
- (C) Possession of Associate's Degree in accounting or closely related field, including or supplemented by twelve (12) semester credit hours in accounting, **AND** two (2) years of experience in professional accounting.

SPECIAL REQUIREMENT: Certain assignments made to employees in this class will require access to transportation to meet field work requirements in a timely and efficient manner.

NOTES:

- 1. Degree(s) must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside the United States and its territories, the candidate must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. Candidates will be required to pay the evaluation fee.
- 2. Verifiable part-time experience will be pro-rated toward meeting full-time experience requirements.

Adopted: 03/02/1988

Revised: 06/02/1994, 05/19/1999, 06/10/1999, 04/07/2000, 11/30/2005, 11/03/2022