

Civil Division: Oneida County Government, BOCES  
Jurisdictional Class: Competitive  
EEO Category: Professional  
Revised: 11/30/05

## **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. 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 insure 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) Graduation from a regionally accredited or NYS registered college or university with a Master's Degree in Accounting or Business Management, or a closely related field, including or supplemented by twenty-four (24) credit hours in accounting; **OR**
- (B) Graduation from a regionally accredited or NYS registered college or university with a Bachelor's Degree in Accounting or Business Management, or a closely related field, including or supplemented by twenty-four (24) credit hours in accounting, **AND** one (1) year of experience in auditing, municipal budgeting, or financial planning and analysis.

**NOTE:** Verifiable part-time experience will be pro-rated toward meeting full-time experience requirements.

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

Adopted: 03/02/88  
Revised: 06/02/94, 05/19/99, 06/10/99, 04/07/00, 11/30/05