

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

AUDITOR I

DISTINGUISHING FEATURES OF THE CLASS: The work involves the performance of professional accounting in making audits of financial and accounting records in county departments. Under supervision, an employee in this class performs general accounting work in conducting office or field audits on the financial and accounting records of a county department. Work requires application of professional accounting principles and methods to a variety of auditing problems. Help may be sought from supervisor for technical account problems. Audit standards are determined by departmental regulations or by a statutory requirement. The work is performed under close supervision of superior through conferences and through review of reports. The incumbent performs related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

Conducts regular audits of agency or departmental revenue and expense accruals accounts;
Prepare bank reconciliations of all funds excluding the general fund, (ex. Capital, Road, Sewer, etc.);
Verifies compliance of daily cash receipt entries according to prescribed procedures and law;
Reviews and audits departmental payment of vouchers to vendors;
Prepare entries for Capital Projects;
Assists with outside audits;
Assists in setting up spreadsheet programs for accounting purposes;
Audit and edit listings and review.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Working knowledge of accounting and auditing principles and procedures, and the ability to apply such knowledge to auditing accounting records; working knowledge of the principles and procedures governing auditing of financial records; working knowledge of computer spreadsheet software or accounting software; working knowledge of office methods and procedures and familiarity with the use of standard office equipment including computers; ability to prepare complete and accurate audits reports; ability to perform detailed work involving written or numeric data and to make arithmetic calculations rapidly and accurately; computer literacy.

MINIMUM QUALIFICATIONS: Either:

- (A) Possession of Bachelor's Degree in accounting or closely related field, including or supplemented by twelve (12) semester credit hours in accounting; **OR**
- (B) 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.

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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: 06/02/1998

Revised: 08/25/1993, 06/02/1994, 05/13/1999, 06/10/1999, 11/03/2022, 02/14/2024