

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

### **AUDITOR III**

**DISTINGUISHING FEATURES OF THE CLASS:** The work involves responsibility for reviewing, recommending, and implementing revisions to current systems of internal control in Oneida County government, including administrative, financial, and accounting controls to insure the orderly and efficient conduct of business. An employee in this class is also responsible to assist in formulating audit procedures that will review individual subsystems of these controls to determine proper authorization, proper organization, and its coordinating systems, both financial and management. General supervision and instructions are received from the Comptroller or Deputy Comptroller who review work for conformance with departmental policies, procedures, and adherence to the objectives of the audit program. Considerable independent judgment and initiative is exercised in the performance of complex and comprehensive audits. An Auditor III acts as a team leader in charge of a small number of Auditors doing field work. The incumbent does related work as required.

**TYPICAL WORK ACTIVITIES:** (Illustrative Only)

Selects and compares specific internal control transactions, such as cash flow, claims payment, purchasing procedures, etc., to governmental standards and legislative or executive documented intentions and constructs an audit program based on basic internal control concepts for governmental agencies for that specific subsystem;

Examines the departmental or project workflow to determine the adequacy of existing internal controls and to recommend changes or adjustments designed to maximize efficiency within these controls;

Makes recommendations to management on significant findings, suggests changes to improve current systems and follows up on implementation of such procedures;

Acts as team leader on occasional large scale or complex audit assignments to insure conformance with the Administrative Code and generally accepted auditing standards and governmental accounting, auditing and financial reporting principles;

Audits outside agencies that have contracts with the county;

Conducts intra/interdepartmental audits by tracing transaction flows and determining whether those transactions are executed in accordance with the county's rules and regulations, Generally Accepted Account Principles and Finance Law;

Responsible for major fund accounting including subsidiary ledger maintenance, audits and approvals of various fund vouchers and year-end reconciliations of major funds to ensure correct reporting in the financial statements;

Responsible for preparation and/or review of bank reconciliations;

Reviews budget projection reports for assigned departments on a monthly and year-end basis including year-end accruals; examines workflow for those departments to verify adequate internal controls; suggests changes that may improve efficiency and financial statement accuracy;

Independently conducts audits of departmental reimbursement requests for State and Federal aid to ensure accuracy and conformity with regulations;

Performs additional duties as per the discretion of the Comptroller and the Deputy Comptroller.

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**FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:** Thorough knowledge of accounting and auditing principles and procedures and the ability to apply this knowledge to audit accounting records; thorough knowledge of governmental fund accounting and the relation of these funds to each other and their internal controls; good knowledge of modern accounting software; working knowledge of the organization and function of municipal government; ability to prepare complete and accurate audit reports; ability to prepare flow charts to explain current and/or recommended work flow procedures; ability to express one's self clearly and concisely, orally and in writing.

**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, **AND** two (2) years of experience in professional 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** three (3) years of experience in professional accounting.
- (C) Possession of Associate's Degree in accounting or a closely related field, including or supplemented by twelve (12) semester credit hours in accounting, **AND** five (5) years of experience in professional accounting.

**NOTES:**

1. Thirty (30) graduate credit hours in accounting or business management, or a closely related field, may be substituted for one (1) year of the required experience.
2. 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.

Adopted: 03/02/1988  
Revised: 06/02/1994, 09/07/2006, 11/03/2022, 02/14/2024