

Civil Division: Oneida County Government
Jurisdictional Class: Competitive
EEO Category: Professionals
Revised: 09/07/06

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 work flow 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 work flow 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) Graduation from a regionally accredited or New York State registered college or university with a Master's Degree in Accounting or Business Management, or a closely related field, including or supplemented by 24 semester credit hours in accounting, AND three (3) years of experience in auditing, municipal budgeting, financial planning and analysis, which must have involved as the major job function the application of accounting principles to the installation and operational maintenance of a general or specialized accounting system, the design or modification of an accounting system, final authority and responsibility for a system or major portion thereof, **AND** the exercise of supervision over accounting activities;
OR
- (B) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree in Accounting or Business Management, or a closely related field, including or supplemented by 24 semester credit hours in accounting and four (4) years of experience as described in (A) above.

NOTE: 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.

Adopted: 03/02/88
Revised: 06/02/94, 09/07/06

Title in promotional series: Auditor I; Auditor II; Auditor III; Principal Accounting Supervisor