INTERNAL AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: This position involves responsibility for performing financial and compliance audits of county departments and outside agencies. The work requires an understanding of Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, applicable Federal and State laws and county rules, procedures and policies. Employees in this class are expected to apply professional accounting principles and methods to a variety of auditing problems. Work is performed under the general direction of the Comptroller with some leeway allowed for the exercise of independent judgement in planning and carrying out the details of the work. Supervision over the work of others may be a function of this position. Does related work as required.

TYPICAL WORK ACTIVITIES:

Audits financial records and accounts of county departmental units for accuracy, compliance with governmental laws, and regulations and adequacy of controls;
Monitors the cash flow and account flow of Federal and State grant programs;
Audits financial records of grant recipients for which the County is the prime sponsor;
Audits and certifies for payment all claims or charges against the County or against funds for which the County is responsible;
Evaluates compliance with existing county policies and procedures, identifying and proposing modifications if needed;
Represents the Controller’s Office on a variety of complex, sensitive and confidential issues;
Assists in the development of policies and procedures including the preparation of manuals and plans;
Assesses departments and reports management issues and internal control deficiencies;
Procures statements from all depositories of County funds and funds for which the County is responsible and reconcile such statements with the County accounts;
Audits outside contractors as necessary.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS:

Thorough knowledge of the principles, practices and terminology of general and governmental accounting;
Good knowledge of the principles and techniques of operational and performance, audit exposure and risk analysis, research methods and program evaluation;
Good knowledge of County, state and federal policies, laws and regulations applicable to areas of audit inquiry;
Working knowledge of the standards for the professional practice of internal auditing;
Ability to establish and maintain effective working relationships;
Ability to exercise sound, expert judgement withing general policy

guidelines;
Ability to communicate effectively both orally and in writing;
Ability to devise and maintain accounting systems;
Ability to prepare and analyze complex oral and written reports clearly and concisely;
Ability to operate a computer terminal and personal computer;
Ability to perform close, detail work involving considerable visual effort and strain;
Accuracy;
Good judgement.

MINIMUM QUALIFICATIONS:

A) Possession of a Bachelor's degree in accounting, finance, business, or closely related field and two years of accounting, or auditing experience.

<u>Accounting</u> - is the art of recording, classifying, verifying and reporting financial data and presenting an analysis or interpretation of their significance. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions and in making reasoned choices among alternate courses of action. It includes the preparation of financial statements and schedules.

<u>Auditing</u> – the art of confirming financial statements for the purpose of expressing an opinion that these statements fairly represent the financial condition of the enterprise and its operating results, and further that these statements are presented to conform with generally accepted accounting standards in a consistent manner. Auditing is the art of documenting the veracity of financial data; it includes a critical review of internal controls, a systemic examination and verification of financial records and documents, and an appraisal of fiscal procedures and operations.

<u>Note</u>: Internal Auditor level employees who successfully obtain professional certification as an Internal Auditor, (Certified Internal Auditor) may receive an additional stipend of $3,000 per resolution 01-380.

NOTE: Your degree must have been awarded 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 your degree was awarded by an educational institution outside of the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the internet at https://www.cs.ny.gov/jobseeker/degrees.cfm. You must pay the required evaluation fee.