

## **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;  
Examines and reports on adequacy of internal control systems;  
Analyzes accounting and bookkeeping systems and makes recommendations for changes to improve the accuracy and efficiency of the systems;  
Audits financial records of grant recipients for which the county is the prime sponsor;  
Audits leases of county property where rents or payments to the county are based on incomes;  
Audits outside contractors as may be required by the terms of Federal and State grants.

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

Thorough knowledge of the principles, practices and terminology of general and governmental accounting;  
Good knowledge of financial administration including budgeting and reporting;  
Good knowledge of office terminology, practices and procedures;  
Good knowledge of business arithmetic and English;  
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;  
Physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS:**

Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree in accounting and two years of accounting, or auditing experience.

Accounting - 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.

Auditing - 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.

Note: 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.