

**ORANGE COUNTY CLASS SPECIFICATION**

**TITLE:** AUDITOR **GRADE:** 14

**TITLE ABBREVIATION:** AUDITOR **TITLE NO.:** 6096

**JURIS.CL:** C **SALARY CODE:** 07 **EEO CODE:** PR **FLSA CODE:** NE

**DEPARTMENT:** Various **DIVISION:** Various

**SUPERVISOR'S TITLE:** Various

**DISTINGUISHING FEATURES OF THE CLASS:** This work involves responsibility for auditing the revenues and accounts of specific departments, programs or projects within the County and includes the preparation of special financial reports and audits. Work is performed under the general supervision of an administrator having direction and control over the specific department or program with leeway allowed for the exercise of independent judgment in the performance of audits. Some supervision may be exercised over the work of subordinate staff. Does related work as required.

**TYPICAL WORK ACTIVITIES:**

When assigned to the Department of Finance:

Audits departmental revenue accounts to assure proper recording and full collection of revenues receivable in accordance with legal allowances;

Audits affiliated private governmental agencies insofar as allocation of County monies are involved;

Reviews and revises systems for controlling and collecting County revenues and prepares reports of recommendations for the approval of the Commissioner of Finance and the department concerned;

Installs new systems and approved revisions to existing systems and follows up on new procedures until such time as all necessary adjustments have been made;

Studies laws pertinent to the financial operations of the various County departments having revenue accounts;

Makes recommendations to departmental officials as to potential, additional sources of revenue;

Confers with Federal, State and private auditors appointed by the County Legislature on matters involving County accounting practices and the auditor's recommendations;

Prepares substantiation of existing practice, or makes concrete proposals for action based on criticisms made in auditors' reports;

Gives supervision to the work of making bond coupon payments, making bank reconciliations and on matters involving procedures and the proper treatment of revenue and expense accounts;

Makes studies and recommends procedures of actions to be taken in relation to special account keeping problems;

Assists with the preparation of required reports, performs a variety of special cost studies and administrative duties as assigned;

Uses appropriate computer equipment and software to audit revenues and accounts.

When assigned to the Department of Social Services:

Prepares fiscal, budget and statistical reports;

Reviews and audits claims to ensure payments are in accordance with State and Federal allowances;

Reviews and recommends revision to systems for processing and controlling claims for payment; prepares reports of recommendations for approval of Fiscal Director;

Reviews program and contractors financial records regarding rates and contract status;

May interpret federal and state laws, regulations, policies, procedures and programs in the area of medical claims and implements same;

Supervises instruction of personnel in regulations and methodology to maximize federal and state participation in all areas of assistance;

Plans, coordinates and assists in data preparation of a variety of reports required by local, state and federal governments;

Performs a variety of special budget and cost studies as assigned by supervisor;

Assists with audits performed by State DSS or outside auditing firms;

Acts as liaison to County Departments of Finance and Budget;

Uses appropriate computer equipment and software to audit revenues and accounts;

Audits internal process and makes recommendations for change;

Performs special assignments as requested by the administration of the department;

May audit vendor records; May conduct or participate in investigations involving employees.

**FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Thorough knowledge of accounting and auditing procedures; good knowledge of governmental accounting procedures; good knowledge of Federal, State and County laws and regulations relating to the collection and disbursement of monies; good knowledge of word processing, database, and spreadsheet software; ability to audit a variety of diverse accounting records; ability to work cooperatively with management in the audit of accounting records and in the design and installation of improved procedures and systems; ability to learn computer skills appropriate to the position; ability to prepare written reports; ability to communicate, both orally and in writing, in a clear and concise manner; initiative and industriousness in carrying out audit procedures, in recommending changes and in carrying out special assignments; good judgment in determining when changes are necessary in existing system and in determining whether or not irregular accounting procedures exist; physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS:** EITHER:

- (A) Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with a Bachelor's degree in Accounting or Business Administration and one (1) year of accounting and auditing experience which shall have included auditing the following: petty cash, cash receipts, payroll and employee benefits, fixed assets and general ledger accounts; OR
- (B) Completion of 60 college semester credit hours, 18 of which are in Accounting, and three (3) years of accounting and auditing experience as defined in (A) above; OR
- (C) Graduation from high school or possession of a high school equivalency diploma and five (5) years of accounting and auditing experience as defined in (A) above; OR
- (D) An equivalent combination of training and experience as defined by the limits of (A), (B) and (C) above.

**SPECIAL REQUIREMENT:** Ability to fulfill the travel requirements of field assignments.

**REVISED:** 06/08/2021 dmc