

JUNIOR AUDITOR

DISTINGUISHING FEATURES OF THE CLASS:

This is a technical position which involves responsibility for auditing payroll records, financial accounts, contracts and claim vouchers. The position is primarily responsible for auditing county payroll records in compliance with county charter and administrative code and contract documents in compliance with contract guidelines. The incumbent works directly with the payroll supervisor, county attorney's office and department contract staff under the direction of senior comptroller's office staff to resolve problems or discrepancies. In addition, the incumbent may supervise a small staff of clerical support staff in the review of various financial record keeping activities. Work is performed independently under the general direction of the Comptroller, Deputy Comptroller or Senior Auditor. Supervision is exercised over lower level support personnel.

TYPICAL WORK ACTIVITIES:

The following is indicative of the level and types of activities performed by incumbents in this title. It is not meant to be all-inclusive and does not preclude a supervisor from assigning activities not listed which could reasonably be expected to be performed by an employee in this title.

1. Reviews the preparation and posting procedures for payroll by county departments and other agencies for conformance with established policies and procedures, including various collective bargaining agreements;
2. Reviews details of payroll records to verify the accuracy of entries and the adequacy of supporting documents;
3. Determines whether corrective action is required regarding payroll, accounts payable and journal entries; follows-up with the respective departments and ensures problems are resolved;
4. Responds to county department concerns regarding payroll or accounts payable;
5. Acts as a resource to subordinate and administrative personnel regarding payroll and accounting entries;
6. Performs detailed research to verify the accuracy of accounts and contracts, and the adequacy of supporting documents; requests additional information where necessary to ensure accuracy in documents;
7. Under supervision of a higher level professional or administrator, may be responsible for the preparation of a written audit review;
8. Supervise lower level clerical personnel including the distribution and review of work, and proper coverage of all unit activities;
9. Analyzes and interprets regulations and compiles information for reports for use by professional accounting and auditing staff.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of account keeping methods and procedures sufficient to oversee the work of clerical support staff performing accounts payable and other basic financial account keeping activities;
Knowledge of payroll practices and procedures sufficient to process a complex payroll in accordance with accepted accounting procedures, tax codes and regulations, and various collective bargaining agreements;

JUNIOR AUDITOR (Cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES: (Cont'd)

Knowledge of contract methods and procedures sufficient to ensure accuracy of documents in accordance with regulations and county policies;

Knowledge of basic auditing practices and procedures sufficient to audit a municipal payroll in accordance with accepted accounting procedures, tax codes and regulations, and various collective bargaining agreements;

Ability to prepare both written and financial reports;

Ability to acquire familiarity with the relative laws, regulations, collective bargaining agreements, policies, and general functions of the county relating to expenditures, payroll and contracts;

Ability to communicate effectively, both orally and in writing;

Ability to establish effective working relationships with employees of other departments and agencies;

Ability to pay attention to detail and to maintain extreme accuracy;

Ability to adhere to strict time deadlines;

Personal characteristics necessary to perform the duties of the position;

Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- EITHER: (A) Graduation from a New York State registered or regionally accredited college or university with a Bachelor's degree in Accounting, Business Administration or a closely related field and two (2) years of full-time paid work experience in payroll, account keeping or bookkeeping;
- OR: (B) Graduation from a New York State registered or regionally accredited college or university with a Bachelor's degree and four (4) years of full-time paid work experience in payroll, account keeping or bookkeeping, one (1) year of which must have primarily involved payroll duties;
- OR: (C) Graduation from a New York State registered or regionally accredited college or university with an Associate's degree in Accounting, Business Administration or a closely related field and four (4) years of full-time paid work experience in payroll, account keeping or bookkeeping;
- OR: (D) Graduation from a New York State registered or regionally accredited college or university with an Associate's degree and six (6) years of full-time paid work experience in payroll, account keeping or bookkeeping, two (2) years of which must have primarily involved payroll duties;
- OR: (E) An equivalent combination of education, training and experience between the limits of (A) and (D) above.

REVISED: 05/15/13
01/01/14 (re-titled from Financial Analyst-Junior Auditor)
03/26/14
05/30/17