



DUTCHESS COUNTY CLASS SPECIFICATION

DIRECTOR OF AUDIT AND CONTROL

DATE ADOPTED: 10/1/21

LAST REVISION: 03/07/23

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DISTINGUISHING FEATURES OF THE CLASS:

This is an administrative and managerial position which involves responsibility for directing and supervising programmatic audit and post-audit of all records and programs as may be required (or allowed) by law of the Comptroller. The incumbent oversees the daily operation of the office's audit and reporting function, supervises audit staff, monitors and maintaining workflow among the same, and assuming the duties of the Deputy Comptroller in their absence. The incumbent is responsible for researching, collecting, and providing information and providing confidential advice on internal control and auditing issues which will result in accounting and audit policy determinations by the Comptroller. Work is performed under the direct supervision of the Comptroller and the general supervision of the Deputy Comptroller, with considerable leeway allowed for the exercise of independent judgment. Supervision is exercised over the department Auditors and, in the absence of the Deputy Comptroller, over the Account Clerical and clerical 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. Directs all aspects of audit and accounting services, including planning, risk assessments, budgeting, scheduling, preliminary audit surveys, methodologies, fieldwork, work paper reviews, audit program, report writing, quality assurance and presentation of results and monitoring recommendations for basic and complex engagements as applicable;
2. Assigns engagements and administrative duties to teams of auditors or individual auditors, monitoring their progress and ensuring that engagements are performed effectively, efficiently and economically, and on a timely basis;
3. Oversees the preparation of audit and non-audit reports for completeness, quality, and compliances with GAGAS (Generally Accepted Government Auditing Standards) and other applicable principles;
4. Reviews reports to ensure that key operational, financial, or compliance issues are properly addressed and documented;
5. Formulates or directs the development of audit techniques and procedures required to conduct engagements, address special situations, and manage a changing environment;
6. Interprets and effectively applies auditing standards, legal and regulatory requirements, administrative requirements, and policies and procedures with regard to engagements and County departments;
7. Develops recommendations for the implementation of improvements in policies, procedures, operations, and programs;
8. Makes presentations on behalf of the Comptroller to elected officials, management, employees, and the public;
9. Assists with the review, writing, and distribution of press items on behalf of the Comptroller as an independent official, including press releases, editorials, letters, and other communications for public consumption;
10. Maintains material on the Comptroller's County website, including press releases and reports;
11. Directs a continuing education program for Comptroller's staff to enhance government auditing and accounting skills;
12. Prepares employee performance evaluations for audit staff;
13. Performs special audits or projects at the request of the Comptroller;



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- 14. Assists various departments and agencies of the County in matters relating to the auditing function;
- 15. Assumes the duties of the Deputy Comptroller in his/her absence.

FULL PERFORMANCE KNOWLEDGE, SKILLS, AND ABILITIES:

Thorough knowledge of modern accounting and auditing principles and practices; thorough knowledge of governmental auditing; advanced computer skills; thorough knowledge of the general principles of municipal accounting and auditing; thorough knowledge of public finance; good knowledge of public administration; ability to supervise the maintenance of records used in the auditing function; ability to plan and supervise the work of professional government auditors; ability to develop and implement new auditing techniques; ability to identify problems and propose solutions; ability to analyze data and draw conclusions; ability to prepare detailed factual and coherent reports; ability to plan and supervise the activities of the professional and clerical auditing staff; ability to supervise the development and installation of new auditing systems and procedures; ability to follow and convey complex oral and written directions, regulations, laws, etc.; ability to work with automated accounting and auditing systems; personal characteristics necessary to perform the duties of the position; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

Bachelor's degree which included or is supplemented by 18 credit hours in accounting, and five (5) years of full-time paid work experience in the auditing of financial records, two (2) years which must have included experience conducting internal audits. Applicants must also have two (2) years of supervisory experience.

NOTE: Graduate work leading to a Master's degree in Accounting, Business Administration, Public Administration, Finance, or a closely related field may be substituted for the non-supervisory experience described above on a year-for-year basis (one year equals 30 credit hours) to a maximum of two (2) years or 60 credit hours. Designation as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) may also be substituted for one (1) year of work experience.

NOTE: Your degree or college credit must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education.

NOTE: Supervisory experience involves the assignment of work, approval of work, training, evaluation, and discipline of employees. The supervisory aspects must be an integral part of the job, not incidental or occasional. Lead worker or straw boss duties would not generally satisfy such a requirement.

COUNTY USE ONLY:

BARGAINING UNIT/GRADE: MGMT/MF		JURISDICTIONAL CLASSIFICATION: Competitive (PJC)	
EEO Category: Professional	FLSA Code: Exempt	WC Code: 8810	NYSLRS Job Code: 03600E
REVISION HISTORY: 10/1/21			