

SENIOR AUDITOR

DISTINGUISHING FEATURES OF THE CLASS:

This is a professional and supervisory position which involves responsibility for the oversight of the auditing operation of Dutchess County. This class is distinguished from that of Auditor by virtue of degree of independent judgment, advanced auditing knowledge, complexity of duties, increased need for analytical skills, and degree of supervisory responsibility. Work is performed under general supervision of the Director of Audit and Control with considerable leeway for the exercise of independent judgment. Supervision is exercised over the professional auditing staff of the department and other auditing personnel.

TYPICAL WORK ACTIVITIES:

Typical work activities for incumbents in this title include those listed below in addition to those typical work activities performed by lower level titles in the series. They are 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. Assumes responsibility for the auditing operation of the Office of the Comptroller;
2. Trains, supervises and provides consultation on difficult assignments to the professional auditing staff;
3. Monitors assignments of auditors; follows progress of audits and introduces new techniques as required;
4. Checks work papers for accuracy and completeness according to departmental standards making recommendations for changes or additions;
5. Coordinates assignments for continuity and maximum productivity and to conform with departmental goals for annual audit plan; makes amendments in audit plan according to needs and availability of staff;
6. Assumes duties of the Deputy Comptroller in his/her absence;
7. Maintains computerized time and attendance of professional auditing staff, making necessary modifications in system;
8. Coordinates work of internal auditors with outside auditors;
9. Prepares employee performance evaluations;
10. Prepares specialized reports to Comptroller involving complex and confidential matters involving operations, personal and related problems;
11. Conducts conferences with department or agency officials which may involve confidential matters relating to audit findings or special investigations.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of modern auditing and accounting methods and procedures; thorough knowledge of governmental auditing; good knowledge of state and county laws and regulations related to expenditures and revenues; 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 conduct interviews and investigations; ability to follow complex oral and written directions; ability to research laws, rules, regulations and procedures governing an agency's operation;

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ability to work with automated accounting systems; ability to establish and maintain effective working relationships with others; a high degree of accuracy; integrity; sound professional judgment; tact and courtesy; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- EITHER: (A) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's degree which included or is supplemented by the completion of (18) semester credit hours in accounting and three (3) years of full-time paid professional accounting or financial auditing experience in maintaining or auditing a governmental agency, double entry general ledger, appropriation accounting, and the preparation of budget and financial reports or in maintaining or auditing double entry books of a business including the general ledger and the preparation of budget and financial reports, one (1) year of which must have been in a supervisory capacity;
- OR: (B) Completion of a minimum of sixty (60) semester credit hours at a regionally accredited or New York State registered college or university which included or is supplemented by the completion of eighteen (18) semester credit hours in accounting and five (5) years of the experience described in (A) above;
- OR: (C) Graduation from high school or possession of a high school equivalency diploma and seven (7) years of the experience described in (A) and (B) above;
- OR: (D) An equivalent combination of the training and experience described in (A), (B), or (C) above.

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 (1) year equals thirty (30) credit hours) to a maximum of two (2) years or 60 credit hours.

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ADOPTED: 02/18/90

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