



Cayuga County Department of Human Resources and Civil Service Commission

JOB SPECIFICATION

Civil Service Title: **County Auditor**
Jurisdictional Class: Unclassified
Civil Division: County
Adoption: CSM 12/10/08
Revised: CSM 5/13/09

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for auditing all claims and reviewing requests which are made to county charges by law and which otherwise would be audited by the County Legislative Board and/or the County Administrator. The work is carried out in accordance with standard well accepted auditing methods and special procedures as established by the Legislative Board and involves determining the legality of all claims made against the county; determining that all purchases made by bid are proper; researching previous audits and State Comptroller opinions to determine legality of claims; determining that fund balances are sufficient to cover the cost of purchases. Work is performed under the general supervision of the County Legislative Board, through the Ways and Means Committee, with wide leeway for exercise of independent judgment in carrying out the auditing duties in accordance with the guidelines set by State Comptroller opinions and the County Legislative Board. Pursuant to Section 600 of County Law, appointment to this position is made directly by the County Legislative Board for a four-year term. Direct supervision is exercised over the activities of subordinate staff that may be assigned to the position. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

On behalf of the County Legislature, audits all claims, demands, and charges against the county, to expedite the proper payment of bills;

Examines and audits all books, records and accounts of the various administrative units, departments, offices or officials paid from County funds, institutions and other agencies of the County. This shall include bond and note registries and trust accounts. It shall also include the accrual and collection of all County revenues and receipts and all books and records shall be accessible for this purpose;

Determines the legality of all claims, using previous audits and the books of opinions issued by the State Comptroller;

Selects and compares specific internal control transactions, such as cash flow, claims payment, purchasing procedures, etc., to governmental standards and legislative or executive documented intentions and constructs an audit program based on basic internal control concepts for governmental agencies for that specific subsystem;

Maintains a continuous internal controls audit of all County departments in conjunction with and as a supplement to a periodic audit done by a certified public accountant;

Conducts investigations upon his/her own initiative, or at the direction of the Legislature into any phase of County financial operations;

Serves the public by making certain all charges against the county are right and proper;

Performs research to determine legality of claims made against the county;

Ensures that claims are presented in proper form and sworn or attested to;

Ensures that bills fully describe the supplies, materials or services, which were purchased;

Ensures that purchases requiring formal bids were in fact properly bid and were awarded to the low bidders;

Shall conduct audit of county payrolls to determine that internal controls are being followed;

Submits reports to the Ways & Means Committee in such form and detail and at such times as may be prescribed by the County Legislature, as to whether proper books and records have been kept and all money and property accounted for;

Subject to the approval of the Cayuga County Legislature, promulgates rules governing the presentation of such claims, accounts and demands which are made County charges by law;

Examines and audits at times to be determined by the Legislature, the books, records, vouchers, and other papers pertaining to the money, funds and property of County officers or departments and renders a report to the Legislature as to whether proper books and records have been kept and all money and property properly accounted for;

Examines the departmental or project work flow to determine the adequacy of existing internal controls and to recommend changes or adjustments designed to maximize efficiency within these controls;

Ensures that Departments' internal controls are sufficient to meet federal and state guidelines;

Conducts intra/interdepartmental audits by tracing transaction flows and determining whether those transactions are executed in accordance with Cayuga County's Rules and Regulations, Policies, Generally Accepted Accounting Principles, and Finance Law;

Independently conducts audits of departmental reimbursement requests for State and Federal aid to ensure accuracy and conformity with regulations;

Attends meetings of the Cayuga County Legislature and its committees and undertake such research and submit to the Legislature such reports and recommendations as may, from time to time, be requested;

Has all the powers necessary and incidentals to the performance and exercise of any of the duties and functions lawfully delegated to the Auditor by the County Legislature;

Prepares reports as necessary or requested;

Does related work as required.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, PERSONAL CHARACTERISTICS:

Thorough knowledge of accounting and auditing principles and procedures and the ability to apply this knowledge to audit accounting records;

Thorough knowledge of governmental fund accounting and the relation of these funds to each other and their internal controls;

Good knowledge of state laws, regulations and opinions relating to county charge;

Good knowledge of internal financial control systems;

Good knowledge of modern accounting software;

Working knowledge of the organization and function of municipal government;

Ability to prepare complete accurate audit reports;

Ability to prepare flow charts to explain current and/or recommended work flow procedures;

Ability to communicate clearly and concisely, orally and in writing;

Ability to learn the county's software programs;

Ability to deal with a wide variety of individuals, including government officials and employees, with an extraordinary amount of tact and courtesy;

Initiative and resourcefulness; sound judgment; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- (A) Licensed by NYS as a Certified Public Accountant; OR
- (B) Graduation from a regionally accredited or New York State registered college or university with a Master's Degree in Accounting, Business Management, Finance, Business Administration, or closely related field, including or supplemented by 24 semester credit hours in accounting, AND three (3) years of experience in auditing, municipal budgeting, financial planning and analysis or other related experience; OR
- (C) Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree in Accounting, Business Management, Finance, Business Administration, or closely related field, including or supplemented by 24 semester credit hours in accounting, AND four (4) years of experience in auditing, municipal budgeting, financial planning and analysis or other related experience; OR
- (D) An equivalent combination of training and experience as defined by the limits of (B) or (C) above.

SPECIAL REQUIREMENT(S):

Pursuant To Local Law #2 for the year 2009: The appointee need not be a resident of Cayuga County at time of appointment but shall become so within ninety (90) days of appointment.

(Approved by NYSCSC 9/21/11)