



## 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; 4/19/22; 4/28/23

---

#### **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. 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. 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;  
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 claims payment, purchasing procedures, etc., to governmental standards and legislative or executive documented intentions and works with other County Departments to improve procedures where needed;  
Serves the public by making certain all claims against the county are right and proper in accordance with Cayuga County's Rules and Regulations, Policies, Generally Accepted Accounting Principles, and Finance Law;  
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;  
Submits monthly reports to the Ways & Means Committee in such form and detail and at such times as may be prescribed by the County Legislature;  
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 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; when requested by the Legislature;  
Conducts 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;  
Attends meetings of the Cayuga County Legislature and the Ways and Means Committee unless directed otherwise by the Chair of the committee;  
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 auditing principles and procedures and the ability to apply this knowledge to audit claims and payments;  
Works independently and can adhere to a strict timetable for claims to be audited;  
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.

**MINIMUM QUALIFICATIONS:**

- (A) 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 18 semester credit hours in accounting, AND two (2) years of experience in auditing, municipal or not-for-profit budgeting, financial planning and analysis, or other related experience; OR
- (B) Graduation from a regionally accredited or New York State registered college or university with an Associate's Degree in Accounting, Business Management, Finance, Business Administration, or closely related field, including or supplemented by 12 semester credit hours in accounting and four (4) years of experience in auditing, municipal or not-for-profit budgeting, financial planning and analysis, or other related experience; OR
- (C) An equivalent combination of training and experience as defined by the limits of (A) or (B) above.

**SPECIAL REQUIREMENT(S):**

Pursuant to Local Law #2 for the year 2019: The appointee must be at least 18 years of age, need not be a resident of Cayuga County at time of appointment but shall become so within ninety (90) days of appointment, and be a citizen of the United States.

(Approved by NYSCSC 9/21/11)