

CLASS TITLE:

AUDITOR

Class Code: 02641200

Pay Grade: 22A

EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To perform professional auditing work of a relatively complex nature; to independently conduct financial audits of small agencies and municipalities; to assist in such activities in large state departments and municipalities; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a superior who reviews work for conformance to well established procedures and regulations.

SUPERVISION EXERCISED: As required, may plan, supervise, and review the work of subordinates.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To perform professional auditing work of a relatively complex nature, to independently conduct audits of small agencies or municipalities; or to be responsible for a major phase of an audit of a large municipality or state department.

To prepare, or assist in the preparation of, financial statements and related auditing records in connection with the reporting of information obtained during the audit.

In accordance with established procedures and regulations to perform such duties as:

To verify and account for all cash receipts and charges for goods and services, licenses, taxes, permits and fees by funds and proper classification;

To verify turnovers of receipts to treasurers and other proper officials;

To verify district and superior court returns of fines and costs and turnover made;

To verify registry of court and bail accounts;

To perform periodically, or on a continuous audit basis, computations and verification of the various benefits paid under the several federal and state programs;

To compute the pari-mutual payoff due in each race at the several tracks and the tax amount due the State;

To take physical inventories of stock on hand, to verify custodial accounts of patients and inmates;

To make bank reconciliations, to compare checks and vouchers to registers;

To examine, verify and reconcile general ledger and subsidiary accounts.

To assist in the installation of fiscal forms, records and accounting systems for state agencies and municipalities.

To determine compliance with the various ordinances, laws (federal and state) and rules regulations of the unit under examination.

To review operational results of the various stores and rotary funds and evaluate the purpose and the profits and losses thereof.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPABILITIES: A working knowledge of the principles and practices of accounting, the ability to audit a set of records and accounts maintained on a double entry basis; the ability to analyze and interpret accounting systems and procedures; the ability to prepare financial statements and related auditing reports; the ability to plan, supervise and review the work of other auditing personnel in the conduct of audits of state departments and municipalities; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Such as may have been gained through: graduation from a college of recognized standing with specialization in accounting or business administration; and

Experience: Such as may have been gained through: employment in a public agency or in private industry involving the performance of professional level auditing work.

Or, any combination of education and experience that shall be substantially equivalent to the above education and experience.

Class Revised: October 26, 1975

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