

## **SENIOR AUDITOR**

**DISTINGUISHING FEATURES OF THE CLASS:** This is primarily professional auditing work involving responsibility for a variety of auditing functions especially as they pertain to forensic audits to ensure compliance with federal, New York State, and local laws and regulations. The work differs from that of an Auditor in the independence of decision making and complexity of assignments. The work is performed under the general supervision of a higher-level administrator and supervision may be provided to others. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Audits and analyzes a variety of documents, including financial records, case records and accounts, etc. in order to ensure compliance with contracts, agreements, and applicable federal, New York State, and local laws, rules, regulations, and policies;

Audits contract agencies' and service providers' records and makes recommendations regarding rates;

Prepares reports regarding complex financial information and presents and explains such information to administrators and managers, and makes recommendations regarding corrective actions, changes in processes and procedures, etc.;

Monitors and reconciles Medicaid "spend-downs" and records and audits the financial status of chronic care Medicaid cases;

Interviews self-employed recipients of public assistance, who may also be receiving services, and reviews financial information regarding same in order to ensure that such recipients continue to be eligible for assistance;

Completes special auditing projects, as assigned;

Prepares a variety of financial and related reports;

May reconcile financial records and accounts (e.g., bank statements for the Child Support Collection Unit, Revolving Fund, revenue ledgers, etc.);

May examine the safe deposit boxes of current and potential public assistance recipients in order to verify eligibility for financial assistance and services.

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Good knowledge of accounting and auditing principles, practices and techniques, especially as they pertain to government; good knowledge of New York State Social Services regulations, as they apply to financial records, processes, and accountability; good knowledge of the application of data to fiscal record-keeping and control; ability to supervise the work of others; ability to audit comprehensive accounting records including general journals and ledgers; ability to prepare complex financial and audit reports; ability to understand and interpret a variety of complex written materials, including auditing and accounting reports.

### **MINIMUM QUALIFICATIONS:**

1. A Bachelor's degree or higher, which included or was supplemented by twenty-four (24) semester credit hours in Accounting and/or Auditing, Financial Management, or comparable curriculum and four (4) years of municipal accounting, professional auditing and/or fiscal management experience in a municipal setting, which included at least one (1) year in a supervisory or managerial capacity and at least two (2) years of substantial involvement in auditing functions; or

(over)

2. A Bachelor's degree or higher, which included or was supplemented by twenty-four (24) semester credit hours in Accounting and/or Auditing, Financial Management, or comparable curriculum and six (6) years of general accounting, professional auditing and/or fiscal management experience, which included at least one (1) year in a supervisory or managerial capacity and at least two (2) years of substantial involvement in auditing functions.

**NOTE:** Certification as a Public Accountant or as a Certified Management Accountant by the State of New York may be substituted for two (2) years of either the general or municipal accounting experience required. In all cases, the one (1) year of supervisory or managerial experience and the two (2) years of experience substantially involving auditing functions is required.