

AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: This position involves professional auditing work in the Office of Audit and Control, including planning and conducting audits of city departments, programs, activities, contracts, and grants. The work includes evaluating the adequacy and effectiveness of internal controls, assessing compliance with applicable laws, rules, and policies, and assessing the efficiency and effectiveness of operations and use of public resources. The incumbent prepares audit programs, performs audit fieldwork, analyzes data (including automated system data), develops findings and recommendations, and prepares written reports. Work is performed under the general direction of the Chief City Auditor and/or Deputy Chief City Auditor, with considerable leeway allowed for the exercise of professional judgment. Supervision may be exercised over subordinate staff as assigned.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

- Assists in performing annual/periodic risk assessment and in developing risk-based audit plans for review and approval by the Chief City Auditor;
- Plans and conducts financial, compliance, operational, and performance audits of City functions, programs, and activities;
- Reviews and evaluates internal controls, including control design and operating effectiveness, and assesses exposure to fraud, waste, and abuse;
- Conducts audits and reviews of contracts, procurement, and vendor payments to determine compliance with contract terms, purchasing requirements, and City policies;
- Conducts grant- and revenue-related reviews, including allowability, documentation, and reporting requirements, as assigned;
- Develops audit objectives, scope, methodology, sampling plans, and audit programs;
- Obtains and analyzes data from City systems; designs and performs analytical procedures and tests using spreadsheets, databases, and other tools;
- Conducts interviews, walkthroughs, observations, and document reviews; maintains complete and well-organized workpapers supporting conclusions;
- Prepares clear, accurate, and well-supported audit findings and recommendations; drafts audit reports and summarizes results for management and other stakeholders;
- Conducts exit conferences with auditee management; reviews management responses; finalizes reports for issuance by the City Auditor's Office;
- Tracks and documents corrective action plans; performs and documents follow-up work to verify implementation of agreed-upon recommendations;

- Assists with special assignments and investigations as directed, including matters involving allegations of fraud, misuse of assets, or non-compliance;
- Maintains confidentiality of sensitive information and handles records in accordance with applicable requirements;
- May provide guidance and on-the-job training to less-experienced staff; may assist in improving audit templates, tools, and quality assurance practices;
- Performs related work as required.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

- Thorough knowledge of the principles and practices of municipal financial reporting, accounting, auditing, and operational evaluation;
- Good knowledge of Government Auditing Standards and the Standards for the Professional Practice of Internal Auditing;
- Good knowledge of internal control concepts and frameworks, risk assessment techniques, and fraud awareness;
- Good knowledge of governmental operations, budgeting, procurement, contracting, and grant administration sufficient to conduct assigned audits;
- Good knowledge of methods of collecting, analyzing, and interpreting data, including use of spreadsheets and automated systems;
- Ability to plan and carry out audits and reviews; to develop audit programs; and to maintain complete workpapers supporting conclusions;
- Ability to communicate clearly, concisely, and effectively, verbally and in writing; to prepare reports; and to present findings to management;
- Ability to establish and maintain effective working relationships as necessitated by work assignments;
- Ability to maintain objectivity, confidentiality, and professional integrity in all circumstances;
- Good judgment; tact and courtesy;
- Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- A. Possession of a Bachelor's Degree (or higher) in Accounting, Finance, Business Administration, Public Administration, Public Policy, or a related field; OR

- B. Possession of a Bachelor's Degree (or higher) AND two (2) years of professional experience in one or more of the following areas: auditing, accounting, financial analysis, budget development or oversight, program evaluation, internal controls, or operational review; OR
- C. Possession of an Associate's Degree in Accounting, Finance, Business Administration, Public Administration, Public Policy or a related field and two (2) years of professional experience in one or more of the following areas: auditing, accounting, financial analysis, budget development or oversight, program evaluation, internal controls, or operational review; OR
- D. Graduation from high school or possession of an equivalency diploma and four (4) years of professional experience in one or more of the following areas: auditing, accounting, financial analysis, budget development or oversight, program evaluation, internal controls, or operational review; OR
- E. An equivalent combination of training and experience defined by the limits of (A) through (D) above.

NOTE:

- Professional certifications such as CPA, CIA, CGAP, CFE, CRMA, or CISA are strongly valued but not required.
- Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.

Issued: 11/29/2017
Revised: 01/31/2018
06/26/2024
12/22/2025