



## County of Erie

MARK C. POLONCARZ  
COMPTROLLER

### EMPLOYMENT ANNOUNCEMENT OFFICE OF ERIE COUNTY COMPTROLLER

#### ACCOUNTANT AUDITOR STAFF AUDITOR

The Erie County Comptroller's Office is soliciting resumes and letters of interest from prospective applicants for the positions of ACCOUNTANT AUDITOR (four vacancies) and STAFF AUDITOR (one vacancy).

The positions, in the Division of Audit and Control, report to the Deputy Comptroller-Audit. These are all competitive positions in the classified civil service.

The ACCOUNTANT AUDITOR title is Job Group IX, starting (2007) salary \$35,286, with a longevity step increase to \$37,546 (2007) after six months and annual longevity step increases thereafter.

The STAFF AUDITOR title is Job Group XI, starting (2007) salary \$41,870, with a longevity step increase to \$44,541 (2007) after six months and annual longevity step increases thereafter.

Please find attached the position descriptions, including the requirements for the positions.

The New York State Civil Service Commission and Erie County Department of Personnel have scheduled an examination for the ACCOUNTANT AUDITOR title on January 26, 2008. Any appointments made prior to the establishment of a Civil Service list for that title will be provisional until the exam results are announced during 2008.

There is presently no established Civil Service list for the STAFF AUDITOR title, and any potential appointment to that title will be provisional until such time as an exam is held and a list established and a candidate appointed.

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Pursuant to County policy, interested applicants for the ACCOUNTANT AUDITOR title should complete the Erie County Application for Examination or Employment at <http://www.erie.gov/employment/pdfs/emplapp.pdf> and send that application along with a check for \$20.00 for the Civil Service examination to the Erie County Department of Personnel before December 26, 2007. Applicants should also send a letter of interest and their resume to: Erie County Comptroller Mark C. Poloncarz, 95 Franklin Street, 11<sup>th</sup> Floor, Buffalo, New York 14202, Attention: Timothy C. Callan.

Interested applicants for the STAFF AUDITOR title should complete the Erie County Application for Examination or Employment at <http://www.erie.gov/employment/pdfs/emplapp.pdf> and send that application along with letter of interest and their resume to: Erie County Comptroller Mark C. Poloncarz, 95 Franklin Street, 11<sup>th</sup> Floor, Buffalo, New York 14202, Attention: Timothy C. Callan.

For any questions concerning these positions, please contact Timothy C. Callan, Associate Deputy Comptroller, at (716) 858-8404 or via electronic mail at [callant@erie.gov](mailto:callant@erie.gov).

The County of Erie is an equal employment opportunity employer.

December 17, 2007

## ACCOUNTANT AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: The work involves responsibility for performing independent audits of accounts and records in County Departments and agencies. The incumbent prepares financial statements to reflect audit findings. Work is performed under the general supervision of a higher-ranking administrative employee who assigns and reviews work. Supervision is exercised over a small number of accounting employees. Does related work at required.

### TYPICAL WORK ACTIVITIES:

Audits the financial records and accounts of county departments charged with any duty relating to county funds for which the county is responsible;

Reviews financial transactions, accounts and reports for compliance with applicable laws and regulations;

Prepares audit plans, detailed work papers and audit reports for submittal to appropriate county departments;

Prepares financial reports in accordance with generally accepted accounting principles to provide full and informative disclosure about financial operations of the department, agency, activity or program audited;

Establishes grants under the uniform system of accounts as prescribed by the New York State Comptroller's Office;

Audits the claims of all grants;

Makes recommendations for actions to affect improvements in operations.

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

Thorough knowledge of modern account-keeping and bookkeeping principles and techniques; thorough knowledge of office technology, procedures and equipment; thorough knowledge of business arithmetic and English; good knowledge of federal, state and local legislation governing the accounting operations of the agency to which assigned; good knowledge of theory and practices of governmental accounting and auditing; ability to plan and supervise the work of a clerical and account keeping staff; ability to maintain, devise and install accounting and bookkeeping systems; ability to maintain complex personnel and activity control records and to prepare reports; industry and dependability; physical condition commensurate with the demands of the position.

### MINIMUM QUALIFICATIONS:

Graduation from a regionally accredited or NY State registered four (4) year college or university with a Bachelor's degree in Business Administration or related field including or supplemented by a minimum of twenty-four (24) semester credit hours in accounting and two (2) years of accounting and/or auditing experience.

NOTE: Examples of acceptable experience are full-charge bookkeeper\*, junior accountant and similar positions. Examples of unacceptable experience are: account-clerical experience and experience limited to posting, maintaining, examining or preparing one or more of the following: voucher register, sales register, cashbook, insurance register, accounts receivable ledger, any other special journal or subsidiary ledger; or experience preparing income tax returns.

\*Bookkeeper responsible for a full set of financial records, including General Ledger and all subsidiaries.

Auditing – Confirmation and documenting the veracity of the data.

NOTE: Verifiable part-time and/or volunteer experience will be pro-rated toward meeting full-time experience requirements.

## STAFF AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: The work involves performing financial, compliance, management, performance, EDP and special emphasis audits in accordance with Generally Accepted Auditing Standards, procedures and techniques. Work requires summarizing, analyzing and evaluating audit segments and developing and writing valid audit reports with supportive conclusions and/or professional work in the conduct of audits of County departments and/or agencies. The incumbent exercises independent judgment in finalizing audit reports, and making appropriate comments and recommendations. Work is performed under the direct supervision of the Deputy Comptroller-Audit, and/or EDP auditor. Does related work as required.

### TYPICAL WORK ACTIVITIES:

Performs audit assignments according to established timelines and available resources;  
Prepares work papers and schedules, documenting audits results;  
Collects, analyzes, interprets, summarizes and renders conclusions in audit segments assigned;  
Drafts, reviews, and evaluates work papers and audit reports in process for completeness, accuracy and sufficiency of data supporting audit conclusions;  
Reviews complex financial transactions and reports for compliance with Generally Accepted Accounting Principles and applicable laws and regulations;  
Prepares financial statements reflecting financial condition of auditee;  
Participates in formal training courses/sessions to increase professional knowledge and skills;  
Uses independent judgment to more efficiently and effectively accomplish audit objectives;  
Pursues material discrepancies disclosed in audit findings.

### FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of theory and practice of governmental accounting and auditing; thorough knowledge of Generally Accepted Government Audit Standards, procedures and techniques, as prescribed by the American Institute of Certified Public Accountants and the Comptroller General of the United States; good knowledge of fund accounting as applied in a government environment; good knowledge of Federal, State and local laws, rules and regulations governing the financial operations of County government; good knowledge of testing and sampling procedures used in auditing; ability to apply audit techniques in an EDP environment; ability to plan, conduct and supervise the conduct of an audit and evaluate the work of subordinates; ability to prepare detailed reports; ability to communicate effectively, both orally and in writing, sound professional judgment; initiative and dependability; physical condition commensurate with the demands of the position.

### MINIMUM QUALIFICATIONS:

Graduation from a regionally accredited of New York State registered college or university with a Bachelor's degree in Business Administration or related field including or supplemented by 24 semester credit hours in Accounting and four (4) years of accounting and/or auditing experience, at least two (2) years of which were specifically in auditing, one (1) year of which was in audit supervision.

Auditing      Confirming and documenting the veracity of data.

Accounting Recording, classifying, verifying, reporting and analysis of financial records.  
Supervision Responsible direction and control of subordinate employees. This involves the assignment of work, approval or work, training, evaluation and discipline of employees. The supervisory aspects must be an integral part of the job, not incidental or occasional.

NOTE: Verifiable part-time and/or volunteer experience will be pro-rated toward meeting full-time experience requirements.