

**INTERNAL AUDITOR**

**TOMPKINS COUNTY**

**Department** BOCES, Various School Districts  
**Classification** Exempt in Newfield, BOCES. Competitive elsewhere  
**Labor Grade** N/A  
**Approved** Board Action  
**Revised** \_\_\_\_\_  
**By** AF, Commissioner of Personnel

**DISTINGUISHING FEATURES OF THE CLASS:**

The work involves responsibility for conducting internal auditing of school districts. The primary responsibility is to assist the Board of Education in ensuring that the district's risks are identified and that appropriate internal controls are in place to address those risks. In addition, the position will be responsible for developing, annual updating, and reporting on a risk assessment of district operations; review of financial policies and procedures and testing and evaluation of district internal controls. The work is performed under the supervision of the Director of Administrative Services or other appropriate staff. The incumbent will perform all related duties as required.

**TYPICAL WORK ACTIVITIES:**

- Develops a risk assessment of district operations including, but not limited to, a review of school district financial policies, procedures and practices.
- Conducts an annual review and update of such risk assessment.
- Performs testing and evaluation of district internal controls.
- Conducts periodic testing and evaluation of one or more areas of the district's operations, including but not limited to, payroll and personnel, cash receipts and revenue, accounts payable, and cash disbursements, travel and conference, extraclassroom activity funds.
- Prepare reports, at least annually or more frequently as the Board of Education may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of those recommendations.
- Meets with school district Audit Committees, Administrators, and Boards of Education to review risk assessment and findings.
- Interviews with school district Administrators and staff regarding improvements in accounting practices and ascertains that existing practices are accurate and workable.

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## **INTERNAL AUDITOR (CONTINUED)**

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

Thorough knowledge of modern accounting practices and terminology;  
Thorough knowledge of the terminology, practices and procedures of data processing systems;  
Thorough knowledge of office terminology, procedures and equipment;  
Thorough knowledge of business English;  
Thorough knowledge of Federal, State and local laws and regulations which affect the accounting practices of school districts;  
Ability to develop, effectively implement and maintain accounting systems and procedures in conformance with all applicable laws, rules and regulations;  
Ability to comprehend, analyze and develop procedures to deal with unusual or complex accounting problems;  
Ability to comprehend and analyze problems in the input and output of computer information;  
Ability to understand and carry out complex oral and written instructions;  
Ability to prepare accurate correspondence and reports;  
Ability to read and understand financial statements.  
Physical condition commensurate with the demands of the position.

### **MINIMUM QUALIFICATIONS:**

- (a) Graduation from a regionally accredited or New York State registered college or university with a master's degree in accounting, education, or related field and three years as a full time paid school business official in a New York State School District or BOCES, or three years of full time paid (or the equivalent part time and/or volunteer) accounting experience with general ledger, balance sheets and expenditure auditing; OR
- (b) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree in accounting, education, or related field and five years as a full time paid school business official in a New York State School District or BOCES, or five years of full time paid (or the equivalent part time and/or volunteer) accounting experience with general ledger, balance sheets and expenditure auditing; OR
- (c) Any combination of training and experience equal to or greater than that described in (a) and (b) above.

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