

## **INTERNAL AUDITOR TRAINEE**

**DISTINGUISHING FEATURES OF THE CLASS:** This is a trainee position in the competitive class for which candidates undergo on-the-job training to become qualified as an Internal Auditor. The work involves assisting in performing financial and compliance audits of county departments and outside agencies while undergoing on-the-job training to become qualified as an Internal Auditor. This is work involving responsibility for learning and understanding the Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, applicable Federal and State laws and county rules, procedures and policies. Work is performed under the direct supervision of the Comptroller through assignments, reports, conferences and review of work for conformance with policies. Supervision over the work of others is not a function of this position. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Learns to:

Audit financial records and accounts of county departmental units for accuracy, compliance with governmental laws, and regulations and adequacy of controls;

Monitor the cash flow and account flow of Federal and State grant programs;

Examine and report on adequacy of internal control systems;

Analyze accounting and bookkeeping systems and make recommendations for changes to improve the accuracy and efficiency of the systems;

Audit financial records of grant recipients for which the county is the prime sponsor;

Audit leases of county property where rents or payments to the county are based on incomes;

Audit outside contractors as may be required by the terms of Federal and State grants.

### **ENTRY LEVEL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS:**

Good knowledge of the principles, practices and terminology of general and governmental accounting;

Good knowledge of financial administration including budgeting and reporting;

Working knowledge of office terminology, practices and procedures;

Working knowledge of trends and current developments in the field of accounting;

Working knowledge of business arithmetic and English;

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Ability to learn to research laws, rules, regulations and procedures governing an agency's operations;  
Ability to cope with stringent deadlines;  
Ability to gather and analyze data and draw conclusions;  
Ability to identify problems and propose solutions;  
Ability to devise and maintain accounting systems;  
Ability to prepare and analyze complex financial and statistical records, reports and statements;  
Ability to prepare and present complex oral and written reports clearly and concisely;  
Ability to operate a computer terminal and personal computer;  
Ability to perform close, detail work involving considerable visual effort and strain;  
Accuracy;  
Good judgement;  
Physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS:**

Graduation from a regionally accredited or New York State registered college or university with a Bachelor's Degree in accounting.

Note: This is a trainee position in the competitive class; candidates who satisfactorily complete one year of permanent competitive class service as an Internal Auditor Trainee will advance to the position of Internal Auditor without further examination.