

MANAGEMENT AUDITOR

General Statement of Duties

Under varying degrees of difficulty and latitude for independent judgment, performs and/or supervises professional financial, operational and management audits, including reviews of information technology (IT) systems, using statistical sampling techniques, financial analyses, and other data. There are two Assignment Levels within this class of positions. The following are typical assignments within this class of positions. All personnel perform related work.

Assignment Level I

Under supervision, performs professional work in the conduct of complex and detailed financial, operational and management audits including reviews of information technology (IT) systems

Examples of Typical Tasks

Conducts complex and detailed financial, operational, and management audits of programs and activities, including reviews of IT systems.

Evaluates systems of internal control, management and operation for effectiveness and efficiency.

Examines books of accounts and related records to determine compliance with prescribed methods and procedures for proper accounting and maintenance of records and controls.

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MANAGEMENT AUDITOR (continued)

Assignment Level I (continued)

Examples of Typical Tasks (continued)

Reviews existing organizational structures, physical plants, office facilities, current staff utilization and personnel budget costs.

Reviews the statutory and executive directives establishing an agency, its source of funding, and how the agency handles its operations.

Conducts examinations and evaluations of those procedures and practices necessary to determine whether program objectives are accomplished effectively and efficiently and makes recommendations.

Conducts audits monitoring contract compliance of vendors, consultants, and providers of technical and professional services, including the purchase of labor, materials, and equipment.

Reviews audit reports prepared by independent auditors to determine that reports are prepared in accordance with generally accepted accounting principles, guidelines and directives and makes recommendations to improve such services.

Verifies correctness of expenditures to determine instances of misappropriation and fraud, or evidence of funds due to the City. Verifies correctness of management and other statistical data.

Drafts reports analyzing results of audit findings including comments, recommendations, financial statements, and supporting schedules.

MANAGEMENT AUDITOR (continued)

Assignment Level I (continued)

Examples of Typical Tasks (continued)

Discusses results of audits or needs for additional data with agency officials involved in audits, as appropriate.

In the absence of supervisor, may assume the duties of that position.

Assignment Level II (See Special Note)

Under general supervision, performs highly difficult work in or supervises a staff in the conduct of complex and detailed financial, operational and management audits, including reviews of IT systems; applies statistical sampling techniques and analyzes financial and other data.

Examples of Typical Tasks

Supervises a staff performing detailed, complex and comprehensive cost-benefit and work simplification analyses employing statistical sampling techniques. Evaluates the adequacy of audit programs and enhances or modifies them as needed.

Monitors and reviews audits of staff supervised. Conducts or arranges training for subordinates. Monitors the implementation of corrective action plans recommended in audit reports.

MANAGEMENT AUDITOR (continued)

Assignment Level II (continued)

Examples of Typical Tasks (continued)

Conducts more difficult audits monitoring contract compliance of vendors, consultants, and providers of technical and professional services, including the purchase of labor, material and equipment and makes recommendations.

Performs more difficult, detailed, complex and comprehensive cost-benefit and work simplification analyses and makes recommendations.

In the temporary absence of supervisor, may assume the duties of that position. When necessary, may incidentally perform the duties of subordinate professional employees.

Qualification Requirements

1. A baccalaureate degree from an accredited college including or supplemented by 24 semester credits in accounting, including one course in each of the following: advanced accounting, auditing, and cost accounting; and one of the following:
 - (a) one year of full-time satisfactory experience in management auditing, financial auditing, and/or information technology (IT) auditing; or
 - (b) a valid Certified Public Accountant license issued by the New York State Education Department; or
 - (c) a valid Certified Internal Auditor certificate issued by the Institute of Internal Auditors (IIA); or

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MANAGEMENT AUDITOR (continued)

Qualification Requirements (continued)

2. A satisfactory combination of education and/or experience equivalent to "1" above. Education and/or experience may be substituted as follows:
 - (a) two years of full-time satisfactory experience in financial or managerial accounting may be substituted for the one year of required experience as described in "1 (a)" above.
 - (b) Undergraduate or graduate credits from an accredited college in management, computer science, public administration, and/or business administration may be substituted for up to 9 semester credits in accounting, on a credit for credit basis.

However, all candidates must have a baccalaureate degree including or supplemented by 15 semester credits in accounting, including one course each in advanced accounting, auditing, and cost accounting, and one of the following: at least one year of the experience as described in "1 (a)" above or its equivalent; or a Certified Public Accountant license; or a Certified Internal Auditor certificate, as described in "1 (b)" or "1 (c)" above.

Special Note

To be eligible for placement in Assignment Level II individuals must have, in addition to meeting the minimum requirements, at least one year of experience as a Management Auditor - Assignment I or at least two years of experience in management auditing, financial auditing, and/or information technology (IT) auditing.

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CODE NO. 40502

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MANAGEMENT AUDITOR (continued)

Direct Lines of Promotion

From: Management Auditor
Trainee (40501)

To: Administrative Management
Auditor (M 10010)