

DIRECTOR OF INTERNAL AUDIT AND CONTROL

DISTINGUISHING FEATURES OF THE CLASS: This position is responsible for directing audit staff in the planning, execution and reporting of audits, including risk assessment development and implementation, overseeing methodologies and fieldwork, and presenting written results and recommendations. The incumbent also identifies, recommends, and announces best practices in accounting for the benefit of the County, and reviews compliance with financial reporting requirements, as well as applicable laws and regulations. The work is performed under the general supervision of the Ulster County Comptroller or the Deputy Comptroller. Supervision is exercised over the professional auditing staff of the department. Does related work as required.

TYPICAL WORK ACTIVITIES: The typical work activities listed below, while providing representative examples of the variety of work assignments in the title do not describe any individual position. Incumbents in this title may perform some or all of the following, as well as other related activities not described.

Directs all aspects of the audit program, including risk assessment development and implementation, audit planning, development and review, overseeing methodologies and fieldwork, conducting work paper reviews, and presenting written results and recommendations;

Analyzes and evaluates the effectiveness of internal controls throughout the County;

Assigns engagements and administrative duties, ensuring that tasks are performed effectively and efficiently;

Interprets and effectively applies GAGAS (Generally Accepted Government Auditing Standards), GAAP (Generally Accepted Accounting Principles) statutory and regulatory requirements, and administrative policies and procedures to engagements;

Oversees the preparation of audit reports for completeness, quality and compliance;

Formulates or directs the development of audit techniques and procedures required to conduct engagements;

Develops recommendations for the implementation of improvements in County policies, procedures, operations and programs;

Conducts oral presentations to elected officials, management, employees and the public;

May prepare specialized reports to the Comptroller.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Thorough knowledge of GAGAS (Generally Accepted Government Auditing Standards) and GAAP (Generally Accepted Accounting Principles); thorough knowledge of performance measurement principles, audit related quantitative methods, audit project management, management principles and practices applicable to government functions, bank reconciliations, programs and processes; thorough knowledge of state and county laws, rules and regulations relating to the disbursement of monies; good knowledge of the principles

and practices of supervision; working knowledge of automated accounting systems; ability to effectively conduct oral presentations; ability to identify problems and propose solutions; ability to analyze data and draw conclusions; ability to research laws, rules regulations and procedures governing an agency's operation; ability to establish and maintain effective working relationships with others; good organizational skills; perception and analysis; a high degree of accuracy; integrity; sound professional judgment; tact and courtesy.

MINIMUM QUALIFICATIONS:

- A. Possession of a Master's degree in Accounting, Public Finance, Public Administration, Business Administration, Economics or a closely related field and three (3) years of full-time, paid, post-degree accounting or auditing work experience which must have included maintaining or auditing the double-entry books of a business, including the general ledger, or maintaining governmental agency books involving appropriation accounting and preparation of budget and financial reports, two (2) years of which must have been in a supervisory and/or management capacity; **OR**
- B. Possession of a Bachelor's degree in Accounting, Public Finance, Public Administration, Business Administration, Economics or a closely related field and five (5) years of full-time, paid, post-degree accounting or auditing work experience which must have included maintaining or auditing the double-entry books of a business, including the general ledger, or maintaining governmental agency books involving appropriation accounting and preparation of budget and financial reports, two (2) years of which must have been in a supervisory and/or management capacity; **OR**
- C. An equivalent combination of training and experience as indicated in (A) and (B) above.

Note: Your degree or college credits must have been awarded or earned 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.

ULSTER COUNTY
2597 DIR IAC
Classification: Competitive
MGT

Adopted: March 17, 2023