

FINANCIAL COMPLIANCE EXAMINER II

DISTINGUISHING FEATURES OF THE CLASS: Under general supervision of the Commissioner, Deputy Commissioner of Finance or supervisor responsible for the daily operations of a major unit within the Department of Finance, an incumbent of this position is responsible for working with unit supervisors within the department and/or fiscal representatives and executive staff of other County departments in conducting internal reviews of operations and procedures. These reviews are designed to ascertain fiscal compliance in accordance with generally accepted accounting principles (GAAP) and with appropriate Federal, State and County policies, rules, regulations, laws and agreements, and to evaluate fiscal efficiency in areas such as contracts, concessions and franchises. This class differs from the lower level Program Specialist (Financial Compliance) by the scope and complexity of assignments, and by the performance of analyses of a large and/or complex departmental function or process to determine accuracy, efficiency of financial systems, potential compliance issues, and/or in detecting fraud. The Program Specialist (Financial Compliance) is typically responsible for analyzing a segment of a departmental programmatic or operational process, and is not expected to work on recommending and implementing solutions for modifications in compliance procedures, or in conducting comprehensive investigations of fraudulent activity. While supervision is not a responsibility of this class, incumbents are expected to lead and guide subordinate staff throughout the department engaged in providing clerical and administrative support. Does related work as required.

EXAMPLES OF WORK: (Illustrative Only)

Develops and evaluates internal controls and processes to ensure Generally Accepted Accounting Principles (GAAP) are appropriately applied with regard to financial compliance, to evaluate process driven and operational efficiencies, and to safeguard against fraud;

Works with managers responsible for the daily operations of the Accounts Payable, Benefits, General Accounting and Treasury units of the County Finance department in the review and ongoing monitoring of fiscal processes and procedures both within the department and of other County departments, as assigned;

Works with the Commissioner, executive staff and unit managers within the department to maintain, modify and enhance auditing procedures, as needed;

Leads and conducts audits of financial transactions, accounts and reports within a unit of the Department of Finance or a County departmental operational process or program service to ensure effective financial controls; accounting of resources, and reporting systems;

Participates in the examination of operations of the audited entity to determine if consideration is given to conservation of resources and minimum expenditure of effort for such items as equipment usage, purchases, staffing, services, etc.;

Participates in the review of an audited entity's program results to determine if established objectives and policies are met as well as the accuracy, validity and evaluation of criteria used to measure results;

EXAMPLES OF WORK: (Illustrative Only) (Cont'd.)

Participates in the examination of an audited entity's system of internal control and makes policy and procedural recommendations for enhancements or modifications to those controls, as needed;

Participates in the preparation and maintenance of appropriate work papers;

Participates in training courses and assignments;

Uses computer applications or other automated systems such as spreadsheets, word processing, calendar, e-mail and database software in performing work assignments;

May perform other incidental tasks, as needed.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES:

Thorough knowledge of the principles, theories, techniques and practices of internal and financial compliance auditing; good knowledge of governmental accounting theory and practice; good knowledge of the functions, processes, and principles of management; familiarity with electronic data processing capabilities; ability to identify problems and propose solutions; ability to gather and analyze data and draw conclusions; ability to research laws, rules, regulations and procedures governing an agency's operation; ability to prepare detailed factual and coherent written reports; ability to select and/or devise the appropriate auditing technique or method; ability to conduct interviews and investigations; ability to prepare oral presentations of audit findings; ability to plan and direct the work of assigned professional and clerical personnel; ability to effectively use computer applications such as spreadsheets, word processing, e-mail and database software; ability to read, write, speak, understand and communicate in English sufficiently to perform the essential tasks of the position; integrity; tact; resourcefulness; sound professional judgment; physical condition commensurate with the demands of the position.

MINIMUM ACCEPTABLE TRAINING AND EXPERIENCE: Bachelor's Degree* and 24 credits* in accounting and/or auditing and four years of professional accounting or auditing experience including at least two years of experience conducting internal and/or financial compliance audits.

SUBSTITUTION: Satisfactory completion of 30 credits towards a Master's Degree* in Accounting, Finance, Business or Public Administration may be substituted on a year for year basis for up to two years of the above stated general experience. There is no substitution for the two years of internal auditing experience.

NOTE: Unless otherwise noted, only experience gained after attaining the minimum education indicated in the minimum qualifications will be considered in evaluating experience.

*SPECIAL NOTE: Education beyond the secondary level must be from an institution accredited or recognized by the Board of Regents of the New York State Education Department as a post-secondary, degree-granting institution.