



Employee Relations Department

Assistant Auditor (000902)

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|---------------------|-------------------------|----------------------|----------|-------------------|---------------|------------------|----|
| Job status | 3 | Recruit. type | Resume | Minimum | \$36,421.06 | Probation | 26 |
| Job category | B | Testing | | Maximum | \$61,179.30 | Range | 06 |
| Pos. status | Exempt | Specialist | JAQUELIN | Frequency | Annually | Grade | |
| Job type | Professional/Managerial | | | Protection | Not protected | Union | L |

Pay steps

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|----------|------------|----------|------------|----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| T | \$1,339.12 | 3 | \$1,536.40 | 6 | \$1,768.76 | 9 | \$2,039.90 | 12 | \$2,353.05 | 15 | \$2,717.68 | 18 | \$3,127.64 |
| 1 | \$1,400.81 | 4 | \$1,610.64 | 7 | \$1,859.12 | 10 | \$2,139.93 | 13 | \$2,469.14 | 16 | \$2,849.97 | 19 | \$3,272.78 |
| 2 | \$1,468.63 | 5 | \$1,684.84 | 8 | \$1,949.49 | 11 | \$2,249.70 | 14 | \$2,591.83 | 17 | \$2,988.81 | 20 | \$3,424.54 |

Minimum Qualifications

Bachelor's degree in Accounting, Business Administration, Public Administration, or related field.

Job Specifications

NATURE OF WORK This is professional auditing work in the audit of various management and financial operations in county departments, external government organizations having contractual relationships with the county, and audit assignments of commercial firms doing business with Miami-Dade County. Employees in this class are typically located in the Department of Audit and Management Services and examine, analyze and verify financial records in staff and operating agencies and departments as well as in companies having contracts, leases and franchises with Miami-Dade County. Emphasis of the work is on the analysis of varied accounting records, systems and controls, and preparation of reports based on audit findings. Assignments are usually determined in scope and coverage by departmental regulations and statutory requirements, and incumbents utilize audit program guides and apply professional auditing standards in internal or external audits. Employees frequently work as a team member in the conduct of systematic audit programs or in special auditing assignments, but may be assigned to small-scale less complex audits or phases of audit programs independently. Some employees in the class are assigned full time to audits in federally funded programs. Incumbents must exercise professional knowledge and independent judgment in the audit of income and expenditures and recognition of accounting errors, irregularities and system or control problems which require correction. Supervision is received from a professional superior who reviews work progress and completed work for adherence to professional auditing standards and program guidelines.

ILLUSTRATIVE TASKS Performs audit assignments of moderate difficulty and limited in scope such as review of incurred costs, review of annual overhead costs, and routine forward pricing or bid proposals of moderate dollar impact or risk; reviews for compliance and conformance to cost accounting standards. Conducts routine audit assignments by examining, analyzing and verifying accounting records and fiscal data; checks and verifies entries, footings and extensions for accuracy; audits accounts, bank reconciliations, payrolls, invoices and expenditures for mathematical correctness and legal compliance; discusses unusual findings with superior during audit progress. Assists in the design and development of accounting control systems and procedures for more effective and efficient operations within various departments, as assigned. Assists in the auditing of outside firms that have a franchise with Miami-Dade County or outside agencies that are funded through federal grants; checks on compliance with federal, state and local laws, rules, regulations and guidelines. Assists in the auditing of outside firms that have a franchise with Miami-Dade County or outside agencies that are funded through federal grants; checks on compliance with federal, state and local laws, rules, regulations and guidelines. Prepares tentative reports and summaries and supporting information at completion of auditing projects. Determines whether county organizational units and applicable external organizations are performing their planning, custodial, accounting or control activities in compliance with policies, procedures, standards, laws and regulations, and in a manner consistent with objectives and standards of administrative practices and applicable federal, state and local laws and ordinances. Assists in determining records or activities to be analyzed, the extent of tests to be applied, and the working papers to be prepared. Participates in surveys of auditable areas to develop programs for performance of annual overhead and direct cost reviews. Performs reconciliations of contractor's proposed overhead pools



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and bases to financial statements and books of records. Evaluates bid proposals with little in-process supervision after gaining familiarity with the offeror's operations. Performs tests and examinations of contractor's records and actions, policies and procedures, contacts contractor personnel as necessary to obtain information; resolve accounting questions and obtain access to records essential to the conduct of the audit. Drafts audit reports of moderate complexity assuring that they are responsive to specific audit requests, is objective, timely and accurate, and meets reporting standards and user needs. Performs follow-up examinations to determine whether organizational units have implemented audit recommendations or corrective actions. Performs related work as required. **KNOWLEDGES, ABILITIES AND SKILLS** Knowledge of generally accepted accounting principles, public finance administration and internal control systems and their methods and application to the development, installation and audit of governmental accounting systems. Knowledge of the special principles, practices and procedures of auditing with reference to public finance and governmental accounting. Knowledge of established audit program guidelines applicable to audits assigned. Knowledge of federal, state and local laws, rules, regulations and guidelines relating to financial records of Miami-Dade County departments and agencies assigned for audit. Ability to independently plan and accomplish a variety of contract audits assignments of moderate difficulty. Ability to exercise judgment and discretion in making sound auditing decisions. Ability to understand, interpret and implement auditing policies, goals and programs. Ability to prepare complete and accurate accounting reports and statement. Ability to promote and maintain effective departmental and public relations. Ability to maintain an objective attitude in the conduct of audits. Ability to perform detailed work involving written and numerical data. Ability to make arithmetic calculations rapidly and accurately. Ability to apply policies and procedures specified in audit program guidelines. Ability to communicate effectively, both verbally and in writing. REV 7/00

Nature of work

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