



# Employee Relations Department

## Associate Auditor (000904)

<b>Job status</b>	3	<b>Recruit. type</b>	Resume	<b>Minimum</b>	\$45,987.76	<b>Probation</b>	26
<b>Job category</b>	B	<b>Testing</b>		<b>Maximum</b>	\$77,709.06	<b>Range</b>	06
<b>Pos. status</b>		<b>Specialist</b>	JAQUELIN	<b>Frequency</b>	Annually	<b>Grade</b>	
<b>Job type</b>	Professional/Managerial			<b>Protection</b>		<b>Union</b>	L

### Pay steps

<b>T</b>	\$1,686.08	<b>3</b>	\$1,949.49	<b>6</b>	\$2,249.70	<b>9</b>	\$2,591.83	<b>12</b>	\$2,988.81	<b>15</b>	\$3,424.54	<b>18</b>	\$3,928.08
<b>1</b>	\$1,768.76	<b>4</b>	\$2,039.90	<b>7</b>	\$2,353.05	<b>10</b>	\$2,717.68	<b>13</b>	\$3,127.64	<b>16</b>	\$3,579.43	<b>19</b>	\$4,112.00
<b>2</b>	\$1,859.12	<b>5</b>	\$2,139.93	<b>8</b>	\$2,469.14	<b>11</b>	\$2,849.97	<b>14</b>	\$3,272.78	<b>17</b>	\$3,747.32	<b>20</b>	\$4,305.70

### Minimum Qualifications

Bachelor's degree in Accounting, Business Administration, Public Administration, or related field. Two years of professional auditing or related experience are required. A Master's degree, Certified Public Accountant (CPA) license, Certified Internal Auditor (CIA) license, Certified Information Systems Auditor (CISA) license or equivalent license may substitute for one year of the required experience.

### Job Specifications

**NATURE OF WORK** This is advanced professional auditing work with some supervisory responsibility in the audit of various 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 perform more complex auditing assignments in various staff and operating agencies, departments and in external organizations, or serve as team leaders in the conduct of small-scale routine audits. Incumbents may also be assigned to assist professional superiors in the conduct of special auditing assignments of considerable complexity. Work differs from that found in the Assistant Auditor class in that the positions require more advanced professional knowledge of auditing theory and practices and the application of a greater degree of professional judgment in the disposition of accounting problems which arise. Emphasis may be assigned to a variety of departments and agencies or may specialize in audits of specifically assigned federally funded programs. Some incumbents are engaged in audits of firms that have contracts or franchises with the county. Supervision is received from a professional superior who reviews statements and reports and evaluates work for quality of results and adherence to professional auditing standards and program guidelines.

**ILLUSTRATIVE TASKS** Supervises subordinate personnel in conducting audits of fiscal records of county departments; personally audits more difficult fiscal records; reviews and corrects records of audits for subordinate personnel; prepares or supervises preparation of final reports, summaries and supporting information together with analytical statements. Conducts and supervises audits of outside firms that have franchises with the county, as assigned; conducts and supervises audits of outside agencies that are funded by federal grants; reviews compliance of firms and agencies with federal, state and local laws, rules, regulations and guidelines. 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. Performs audit assignments typically involving complete segments of audit programs involving manual accounting systems or generally automated systems. Reviews incurred costs, forward pricing or bid proposals, progress payment requests, reimbursement claims, overhead costs, price redeterminations; termination claims, defective pricing reviews, purchasing, estimating and accounting surveys, and other miscellaneous audits and contract administration assignments. Develops audit programs and contacts contractor/ subcontractor personnel to explain purpose of the audit and to obtain audit information. Determines or assists in determining the direction and thrust of audit effort and in planning the theory and scope of audit. Obtains, analyzes, and appraises evidential data as a basis for an informed and objective opinion on the adequacy and effectiveness of the system and the efficiency of performance of the activities being reviewed and on the adequacy of outside commercial firms,



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franchisers, or concessioners representations. Makes, or assists in making, oral or written presentations to management during and at the conclusion of the examinations, after approval by the supervising auditor, discussing deficiencies and recommending corrective actions. Prepares formal written reports, as requested, expressing opinions on the adequacy and effectiveness of the system and the efficiency with which activities are carried out. Appraises, or assists in appraising, the adequacy of corrective actions taken to improve deficient conditions. Assists superior in the conduct of more complex assignments such as those of an investigative nature. Prepares summaries, schedules and supporting information for phases of audits assigned. Performs related work as required. **KNOWLEDGES, ABILITIES AND SKILLS** Considerable 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. Considerable knowledge of the special principles, practices and procedures of auditing with reference to public finance and governmental accounting. Considerable knowledge of established audit program guidelines applicable to audits assigned. Considerable knowledge of established audit program guidelines applicable to audits assigned. Considerable knowledge of federal, state and local laws, rules, regulations and guidelines relating to financial records of county departments and agencies funded by federal grants. Knowledge of the organization and operating activities of departments and agencies funded by federal grants. Knowledge of supervisory practices and procedures. Ability to plan organize and direct efforts to achieve audit objectives. Ability to understand, interpret and implement auditing policies, goals and programs. Ability to exercise judgment and discretion in making sound auditing decisions. Ability to apply policies and procedures specified in audit program guidelines for various departments and agencies. Ability to prepare more complex accounting reports and statements. Ability to promote and maintain effective departmental and public relations. Ability to maintain and 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 communicate effectively, both verbally and in writing. REV 7/00

### Nature of work

This is advanced professional auditing work with some supervisory responsibility in the audit of various 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.