



Employee Relations Department

Senior Auditor (000906)

Job status	3	Recruit. type	Resume	Minimum	\$53,037.40	Probation	26
Job category	B	Testing		Maximum	\$89,038.04	Range	06
Pos. status	Exempt	Specialist	JAQUELIN	Frequency	Annually	Grade	
Job type	Professional/Managerial			Protection	Not protected	Union	L

Pay steps

T	\$1,943.99	3	\$2,249.70	6	\$2,591.83	9	\$2,988.81	12	\$3,424.54	15	\$3,928.08	18	\$4,512.28
1	\$2,039.90	4	\$2,353.05	7	\$2,717.68	10	\$3,127.64	13	\$3,579.43	16	\$4,112.00	19	\$4,725.23
2	\$2,139.93	5	\$2,469.14	8	\$2,849.97	11	\$3,272.78	14	\$3,747.32	17	\$4,305.70	20	\$4,951.20

Minimum Qualifications

Bachelor's degree in Accounting, Business Administration, Public Administration, or related field. Three years of professional auditing or related experience to include project management 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 and supervisory professional auditing work in the audit of various financial operations in county departments, external governmental organizations having contractual relationships with the county, and commercial firms doing business with Miami-Dade County. Employees in this class are responsible for the supervision of the conduct of various moderately difficult and complex audit program including major auditing assignments. Incumbents must exercise professional and independent judgement in the audit of various management and financial operations. **ILLUSTRATIVE TASKS** Supervises and participates in continuous post audits of financial records of assigned county administrative and revenue-producing departments, including records of revenue, expenditures, assets and liabilities; supervises and participates in audits of concessionaires and operators of facilities leased, franchised or regulated by Miami-Dade County; prepares interim and annual reports of audits performed. Assigns and supervises subordinate employees in the preparation of detailed financial reports, projections and analyses; reviews final reports and statements for adherence to program guidelines and auditing standards. Participates in preparation of lease agreements and contracts undertaken by Miami-Dade County; conducts pre-audits preliminary to contract preparation; conducts subsequent post audits of facilities operating under lease agreements and contracts. Assists in the setting of bid specifications for the engagement of external auditors and evaluates proposals submitted; confers with external auditors regarding audit findings as assigned. Assists the Miami-Dade Police Department, State Attorney and Grand Jury as assigned by obtaining information in investigative audits; qualifies as an expert witness and testifies in court proceedings as required. Audits and reviews applications for rate increases from water and sewer utilities; audits records of fixed assets, depreciation reserve and contributions in aid of construction to determine major rate base items; audits operating income statements of the utility; analyzes rate structure to verify effect of new rates; prepares staff reports and recommendations. 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. Evaluates effectiveness of internal controls, procurement and estimating procedures and costs systems of more than average complexity. Prepares entire audit programs and audit reports when serving as auditor-in-charge; when serving as a lead auditor, prepares portions thereof on segments of complex audit assignments. Prepares correspondence to contractors/subcontractors on costs questioned/ suspended, credits, reinstatements, amounts withheld, audit conversations and other related matters. Determines audit procedures to be used, including statistical sampling and the use of electronic data processing equipment. Recommends necessary staff required to complete audits and modifications of audit programs for supervisory approval. Obtains, analyzes, and appraises evidentiary data or a base for an informed



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and objective opinion in the adequacy and effectiveness of the system and efficiency of performance of the activities being reviewed and on the adequacy of outside commercial firms, franchisers, or concessioners representations. Makes oral or written presentations to management during and at the conclusion of the examination, after approval by the supervising auditor, discussing deficiencies and recommending corrective actions. Makes recommendations regarding hiring, discipline and promotion of subordinates; authorizes leave; evaluates and rates employee performance. Performs related work as required. **KNOWLEDGES, ABILITIES AND SKILLS** Thorough knowledge of governmental accounting, office management and the principles of public and business administration in their application to governmental accounting. Thorough knowledge of all federal, state and local laws, ordinances, rules, regulations and guidelines pertaining to fiscal management of government agencies. 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 federal, state and local laws, rules, regulations and guidelines relating to financial records of county departments and agencies funded by federal grants. Considerable knowledge of the organization and operating activities of departments and agencies assigned for audit. Knowledge of supervisory practices and procedures. Ability to coordinate and supervise the work of an auditing staff in a manner conducive to full performance and high morale. Ability to analyze and interpret accounting data, devise audit procedures and techniques or specialized and general accounting systems. Ability to supervise the preparation of or prepare complete and accurate accounting reports and statements, including those of a complex nature. Ability to promote and maintain effective departmental and public relations. Ability to communicate effectively, both verbally and in writing. Ability to exercise sound judgment in the application of audit standards and principles to complex auditing problems. Ability to plan an audit program and organize and audit staff for a major audit assignment. Ability to understand, interpret and implement auditing policies, goals and programs. REV 7/00

Nature of work

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