

**Beaver County, Pennsylvania  
CLASS DESCRIPTION**

**POSITION TITLE: Auditor  
CLASSIFICATION NUMBER: 101003  
DEPARTMENT (S): Controller**

**GENERAL DESCRIPTION OF DUTIES**

This is professional internal audit work insuring the county's compliance with local, state and federal laws and professional accounting procedures. Work involves conducting internal performance and financial audits and coordinating audits conducted by external auditors. Employees plan, conduct, document and report on a variety of financial accounts as required by the Controller, Board of Commissioners, or external auditors. Performance audits are conducted to assure compliance with mandated standards. Work is performed under the supervision of the Chief Deputy Controller. Performs related work as directed.

**ESSENTIAL FUNCTIONS**

The list of essential functions, as outlined herein, is intended to be representative of the tasks performed within this classification. It is not necessarily descriptive of any one position in the class. The omission of an essential function does not preclude management from assigning duties not listed herein if such functions are a logical assignment to the position.

- Plans, conducts, documents and reports audits of County funds and programs to assure compliance with law and professional practice.
- Meets with departmental officials and employees to review financial management procedures including allocation of responsibilities, accounts, internal policies, and governing rules and law.
- Reviews manual and computerized supporting documentation and reports to determine compliance with law and standards.
- Prepares exhibits such as financial statements; prepares work papers; determines propriety and proper reporting and legality of transactions; utilizes computerized equipment, where applicable, in the auditing process.
- Investigates cases of suspected fraud or abuse; designs and completes audit programs for special and operational audits.
- Prepares reports of findings and conclusions and recommends corrective action. Conducts follow-up audits to determine compliance with earlier recommendations for corrective action.
- Presents and defends audits, including the rationale for audit objectives, findings, conclusions and corrective actions to local, state and federal officials.
- Conducts follow up audits, as needed, to monitor implementation of interventions and/or corrective actions in prior audit reports.
- Recommends improvement of management and controls designed to safeguard the County's resources and ensure compliance with laws and regulations.
- Conducts special examinations or other duties at the request of the Controller and/or Chief Deputy Controller.

## Auditor

### MARGINAL FUNCTIONS

While the following tasks are necessary for the work of the unit, they are not an essential part of the purpose of this position and may also be performed by other unit members.

Performs related duties as directed.

### MINIMUM TRAINING AND EXPERIENCE

**Education:** Bachelor's degree in Accounting or equivalent required.

**Experience:** Two (2) or more years of prior experience in public accounting or three (3) or more years of relevant professional accounting experience working for companies in general industry preferred.

Solid understanding and experience planning and coordinating the stages to perform a basic audit. Knowledge of internal accounting controls and professional standards and regulations (GAAP, GAAS, Sarbanes-Oxley, etc.).

**Software:** Proficiency in Microsoft Office Suite, specifically Word, Excel and PowerPoint. Prior experience with various assurance applications and research tools beneficial.

### PERFORMANCE APTITUDES

**Data Utilization:** Requires the ability to evaluate, audit, deduce, and/or assess data and/or information using established criteria. Includes exercise of discretion in determining actual or probable consequences, and in referencing such evaluation to identify and select alternatives.

**Human Interaction:** Requires the ability to apply principles of persuasion and/or influence.

**Equipment, Machinery, Tools, and Materials Utilization:** Requires the ability to operate, maneuver and/or control the actions of equipment, machinery, tools, and/or materials used in performing essential functions.

**Verbal Aptitude:** Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

**Mathematical Aptitude:** Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations with fractions; may include ability to compute discount, interest, profit and loss, ratio and proportion; may include ability to calculate surface areas, volumes, weights, and measures.

**Functional Reasoning:** Requires ability to apply principles of rational systems. Ability to interpret instructions furnished in written, oral, diagrammatic, or schedule form. Ability to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

**Situational Reasoning:** Requires the ability to exercise the judgment, decisiveness and creativity required in situations involving evaluation of information against measurable or verifiable criteria.

**Physical Ability:** Tasks involve the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight. Tasks may involve extended periods of time at a keyboard or workstation.

## **Auditor**

**Sensory Requirements:** Some tasks require visual perception and discrimination. Some tasks require oral communications ability.

**Environmental Factors:** Tasks are regularly performed without exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, rain, fumes, temperature and noise extremes, machinery, vibrations, electric currents, traffic hazards, animals/wildlife, toxic/poisonous agents, violence, disease, or pathogenic substances.

Beaver County, Pennsylvania is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, Beaver County, Pennsylvania will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.