

New York State Department of Civil Service
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

Occ. Code 0464200

Auditor 2, Grade 23

Brief Description of Class

Auditors 2 supervise and conduct comprehensive audits, examinations, and appraisals of accounting records and financial affairs, of public, for profit, and non-profit organizations and businesses to ensure that accounts are maintained in compliance with governing laws, rules, regulations and contracts. Auditors determine the ability of the organization to conduct its programs efficiently and effectively; and evaluate internal controls and practices. These activities require the application of professional accounting and auditing standards and practices.

Distinguishing Characteristics

Auditor 2 (all parenthetics): first supervisory level; supervises three or more Auditors 1; functions as a lead auditor, or technical field audit specialist; may be in charge of a particular section or functional area of a larger or more difficult audit.

Related Classes

Associate Accountants perform accounting or auditing work requiring a professional knowledge and application of accounting principles and procedures, agency guidelines, or a body of laws or regulations, in the performance, or supervision of work, involved in the planning and carrying out of audit activities, the maintenance of accounting records, and the preparation and analysis of financial and accounting reports.

Illustrative Duties

Under the general direction of an Auditor 3, or other manager, plans and supervises the conduct of research on the organization to be audited to determine its purpose, functions, organization, funds involved, and applicable laws, rules, and regulations governing its operation; acts as auditor-in-charge when conducting on-site audits and examinations; establishes the scope of audit by analyzing and determining areas for audit, and timeframe to be examined; plans and determines audit activities,

including specific audit tasks, and audit schedule; conducts and/or participates in entrance conferences with representatives of the organization being audited to explain audit goals and methodology, and to gain access to records; conducts or oversees the audit by performing various tests, reviews, reconciliations, and evaluations of accounts, claims, records, and procedures, sometimes prior to authorizing payment, to ensure that transactions are processed and properly accounted for and effective controls are in place; schedules and plans audit activities of assigned staff; provides instruction and training to Auditors 1 and trainees; checks samples of completed work for conformance with established laws, rules and policies; and performs the full range of supervisory and administrative activities, such as, preparing performance evaluations and approving travel plans.

Minimum Qualifications

Auditor 2

Promotion: one year of permanent service as an Auditor 1.

Attachment

Note: Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment or examination.

Date: 8/2023

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Parenthetic Attachment

Auditor parenthetics are classified when the majority of a given position's duties and responsibilities emphasize a particular specialty or body of laws, rules and regulations.

Auditor 2 (Abandoned Property): these positions exist only at the Office of the State Comptroller, within the Office of Unclaimed Funds. Positions conduct and oversee audits of entities having large financial assets and a probability of a substantial return to the State in abandoned property. They audit the financial and business records of financial institutions such as banks, brokerage firms, stock transfer agents, mutual funds, insurance companies, and general corporations such as manufacturers, major retail chains and utilities, non-profit corporations and partnerships. The audit objective is to ensure that all abandoned property is properly recorded, accounted for and turned over as appropriate to the State under the provisions of the New York State Abandoned Property and General Business Laws and related court and Attorney General decisions. These positions function as first-level supervisors.

Auditor 2 (Corporation Tax): these positions exist only at the Department of Taxation & Finance. Positions oversee audits of the financial records and reports of corporations and other entities subject to Corporation Franchise Tax Law. Audits include the examination of the financial records of banks and insurance companies subject to Articles 32 and 33 of the New York State Tax Law, respectively, and entities subject to tax under Article 9, Sections 183, 184 and 186-e; Article 9-A, Section 211.4; and Article 27. These positions function as first-level supervisors, or technical field audit specialists.

Auditor 2 (Employment & Training): these positions exist only at the Department of Labor (DOL). Positions oversee and conduct financial audits of all DOL grants, agreements, and contracts with local areas, State agencies, and other program providers funded by the Federal Workforce Innovation and Opportunity Act (WIOA) and other employment and training program funding streams and grants. They ensure all costs and activities conform to the cost principles and administrative requirements outlined in the Federal Uniform Guidance, and former Office of Management and Budget (OMB) Circulars A 21, A 87, and A 122 and Uniform Administrative Requirements in OMB Circulars A 102 and A 110 for federal funds awarded before December 26, 2014. For federal funds awarded after December 26, 2014, ensure conformance to requirements outlined in the current Federal Uniform Guidance. These positions function as first-level supervisors.

Auditor 2 (Excise Tax): these positions exist only at the Department of Taxation & Finance. Positions supervise and conduct audits of the financial and operating records of entities and individuals subject to the New York State Highway Use Tax Law; the International Fuel Tax Agreement; the Cigarette and Tobacco Tax Law; the Alcoholic Beverage Tax Law; the Motor Fuel Tax Law; and any related provisions of the Sales

and Use Tax Law. These positions function as first-level supervisors, or technical field audit specialists.

Auditor 2 (Fiscal Systems): these positions exist at multiple State agencies. Positions conduct comprehensive audits and operational risk reviews of fiscal systems; review the adequacy of automated records, systems and controls governing operations; and develop computer applications and disseminate technical assistance to support accounting and auditing functions. These positions function as first-level supervisors.

Auditor 2 (Forensic): these positions exist only at the Department of Financial Services (DFS), and the Division of State Police. At DFS, these positions are competitive and plan and conduct audits of regulated entities to identify fraud, misconduct, and/or illegal financial activities. At State Police, these positions are non-competitive and apply professional accounting and auditing principles, techniques, rules and regulations to determine if white collar crime or occupational fraud has occurred. These positions function as first-level supervisors.

Auditor 2 (Forensic Tax): these positions exist only at the Department of Taxation & Finance. Positions oversee and conduct the most difficult audits of individual and business tax records to identify fraud, misconduct or illegal financial schemes designed to evade the statutory requirements of any New York State Tax Laws; analyze and evaluate documents and data providing potential evidence of criminal intent, and assess the scope of potential illegal activities; and may supervise Tax Auditors 1 in the conduct of forensic audits and provide technical training in this area. These positions function as first-level supervisors, or technical field audit specialists.

Auditor 2 (Income Franchise Tax): these positions exist only at the Department of Taxation & Finance. Positions oversee and conduct audits of the personal and business financial records of individuals, Limited Liability Corporations (LLCs), joint ventures, and partnerships subject to the New York State, City of Yonkers and New York City Personal Income Tax Law; the financial records and reports of corporations, Subchapter S corporations and LLCs electing to be taxed as corporations, including national and multi-national corporations subject to the Corporation Franchise Tax Law. Incumbents may be assigned to audits which involve only one tax specialty, either Franchise Tax or Income Tax, or both. These positions function as first-level supervisors, or technical field audit specialists.

Auditor 2 (Insurance Premium): these positions exist only at the State Insurance Fund. Positions oversee the audit of payroll records of businesses of insureds of the State Insurance Fund (SIF) to determine premium charges for workers' compensation policies. Incumbents serve as technical experts for the Premium Audit Program, and supervise Auditors 1.

Auditor 2 (Medicaid): these positions exist at the Office of Medicaid Inspector General (OMIG). Positions conduct reimbursement audits of hospitals, nursing homes, managed care organizations, and other medical facilities receiving Medicaid rates and

services that are cost based or subject to audit. Additional audit responsibilities can include internal compliance, or operational audits, and reviews of fraud, waste and abuse activity of providers. These positions analyze facility reported costs, data, and statistics that are used in the development of facility specific Medicaid rates, and may recommend and develop agency policy and develop standards and procedures for the maintenance, review, and oversight of facility financial records. In addition, they identify, target, and conduct reviews of providers to ensure their compliance with governing statutes and regulations. These positions function as first-level supervisors.

Auditor 2 (Municipal): these positions exist only at the Office of the State Comptroller. Positions perform and manage on-site field examinations of the fiscal affairs of local governments, school districts, counties, town justices and clerks, school lunch programs, fire districts, special districts, and industrial development agencies. Incumbents provide services such as consultations, reviews, technical assistance, and training to improve the fiscal affairs of local governments. These positions function as first-level supervisors.

Auditor 2 (Public Utilities): these positions exist only at the Department of Public Service. Positions plan and oversee fiscal audits of New York State utilities involving finance cases, mergers, and the utilities' compliance with Public Service Law, Uniform Systems of Accounts, Accounting Technical Releases and Rules of Procedure. These positions function as first-level supervisors.

Auditor 2 (Sales Tax): these positions exist only at the Department of Taxation & Finance. Positions oversee audits of the financial records of vendors and other taxpayers subject to the New York State Sales and Use Tax Law. These positions function as first-level supervisors, or technical field audit specialists.

Auditor 2 (Unemployment Insurance): these positions exist only at the Department of Labor (DOL). Positions oversee and perform Unemployment Insurance (UI) contribution enforcement and collection field audits, hold conferences with employers to resolve issues and clarify information regarding contribution enforcement laws and reporting requirements, and oversee various aspects of UI compliance in central office, such as quality assurance, and federal compliance functions. These positions function as first-level supervisors.

Minimum Qualifications

Auditor 2 (Abandoned Property)

Promotion: one year of permanent service as an Auditor 1 (Abandoned Property).

Auditor 2 (Corporation Tax)

Promotion: one year of permanent service as an Auditor 1 (Tax).

Auditor 2 (Employment & Training)

Promotion: one year of permanent service as an Auditor 1.

Auditor 2 (Excise Tax)

Promotion: one year of permanent service as an Auditor 1 (Tax).

Auditor 2 (Fiscal Systems)

Promotion: one year of permanent service as an Auditor 1 (Fiscal Systems).

Auditor 2 (Forensic)

Open Competitive: bachelor's degree including or supplemented by 24 credit hours in accounting; and three years of accounting and/or auditing experience. One year of the accounting and/or auditing experience must include experience in at least two of the following areas: tracking illicit funds; locating hidden assets; following money laundering schemes; evaluating financial fraud such as securities fraud, bankruptcy fraud, mortgage fraud, and credit card fraud; reviewing illegitimate insurance claims; or investigating white-collar crime; or designation as a Certified Public Accountant;

Non-competitive: bachelor's degree in accounting and three years of experience in an accounting, auditing or law enforcement environment; and professional designation as a Certified Public Accountant (CPA), Certified Frauds Examiner (CFE) or Certified Internal Auditor (CIA).

Auditor 2 (Forensic Tax)

Promotion: one year of permanent service as an Auditor 1 (Tax).

Auditor 2 (Income Franchise Tax)

Promotion: one year of permanent service as an Auditor 1 (Tax).

Auditor 2 (Insurance Premium)

Promotion: one year of permanent service as an Auditor 1.

Auditor 2 (Medicaid)

Promotion: one year of permanent service as an Auditor 1.

Auditor 2 (Municipal)

Promotion: one year of permanent service as an Auditor 1 (Municipal).

Auditor 2 (Public Utilities)

Promotion: one year of permanent service as an Auditor 1.

Auditor 2 (Sales Tax)

Promotion: one year of permanent service as an Auditor 1 (Tax).

Auditor 2 (Unemployment Insurance)

Promotion: one year of permanent service as an Auditor 1.