

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

Tentative Classification Standard

**Occ. Code 0446500**

<b>Chief Municipal Audits, M-4</b>	<b>0446500</b>
<b>Assistant Director Municipal Audits, M-5</b>	<b>0446600</b>
<b>Director Municipal Audits, M-6</b>	<b>0446700</b>

Brief Description of Class Series

Positions in this series oversee Auditors who apply professional accounting and auditing knowledge and training to perform and manage on-site field examinations of the fiscal affairs of local governments such as cities, towns, villages, school districts, counties, town justices and clerks, 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 are classified only at the Office of the State Comptroller (OSC).

Distinguishing Characteristics

*Chief Municipal Audits:* managerial level; directly supervises Auditors 3 (Municipal); plans, manages, and directs audits and examinations within an assigned geographic area of New York State; or manages statewide local government administrative programs in the main office.

*Assistant Director Municipal Audits:* assistant director; reviews, monitors, and coordinates the operations, policies, and procedures of the regional offices or work units to maintain uniform standards and techniques in the audit and examination process.

*Director Municipal Audits:* director; formulates policies and procedures, and allocates resources; oversees the final review and approval of audit proposals and examination reports including special audits.

Illustrative Duties

*Chief Municipal Audits:* oversees regional audit work units or main office units with statewide administrative responsibilities; directs the evaluation of financial and non-financial information for making assessments related to the effective performance of New York State local governments and school districts; prepares the regional work unit

plan in accordance with annual strategic plan; analyzes and monitors trends in local government performance; implements audit procedures and standards and identifies potential risk areas for audits and services; meets with agency and local officials on fiscal policy issues relating to local financial conditions; oversees investigations regarding sensitive and confidential inquiries including questions of fraud or irregularities, and determines the necessity of involving regulatory and investigative agencies; directs the development of appropriate benchmarks for local governments or school districts operating efficiencies and effectiveness; directs regional units to improve audit procedures, quality, issuance of timely audit reports, and communications with local officials; represents the agency at meetings with local officials and their organizations to effectively and continuously improve audit processes, and identifies opportunities for service improvements to meet customer needs; presents information to local officials and discusses legislation, revenue sources, accounting system requirements, and investment policies; reviews and approves all audit reports; develops legislative proposals to improve local government audit program oversight and corrective action; develops and participates in training programs and presentations for local governments, school districts, and staff; in the central office, plans, manages and directs individual units or programs that provide support for division-wide programs; and performs the full-range of supervisory responsibilities for a staff of Auditors (Municipal).

*Assistant Director Municipal Audits:* may perform any of the duties of a Chief Municipal Audits; manages the administrative and technical affairs of the division; directs and manages strategic and annual work plans; proposes or approves policies regarding new audit methods, research, data collection, and evaluation; oversees the development and review of new procedures, methods, and audit guidelines, and assesses the need for new training programs; approves new publications, manuals, procedures, and auditing techniques; drafts legislation, and evaluates legislative proposals for impact on local governments and school districts; represents the Division with local officials at meetings and conferences; confers with State and federal officials regarding performance objectives for new State and federally funded mandates for local governments and school districts; and performs the full-range of supervisory responsibilities for a staff of Chiefs Municipal Audits, and lower-level Auditors.

*Director Municipal Audits:* may perform any of the duties of an Assistant Director Municipal Audits; directs the operations, policies, and procedures of multiple regional offices and main office units; proposes and develops the local government policy agenda in consultation with executive staff; evaluates requests for special audits and allocates resources; evaluates the handling of special investigations and audits conducted by regional staff and determines the degree of participation in regulatory and law enforcement investigations; plans, coordinates, and monitors the overall activities of Division programs; authorizes publication of final audit reports; determines policies for new audit programs and services; approves new initiatives to evaluate and improve audit program manuals, procedures, training programs, and audit techniques; represents the department with State, federal, and local officials regarding the financial and legal administration of local governments and school districts; oversees the

development of the division's training and development programs; and performs the full-range of managerial responsibilities.

Minimum Qualifications

*Chief Municipal Audits*

Promotion: one year of service as an Auditor 3 (Municipal).

*Assistant Director Municipal Audits*

Promotion: one year of service as a Chief Municipal Audits.

*Director Municipal Audits*

Promotion: one year of service as an Assistant Director Municipal Audits.

**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.

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