

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

Tentative Classification Standard

Occ. Code 0464300

Auditor 3, Grade 27

Brief Description of Class

Auditors 3 plan, direct, and monitor 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 3: second supervisory level; administrative supervisor of multiple audit teams led by Auditors 2; plans and manages assigned audits; may oversee all audit staff assigned to a regional or district office.

Related Classes

Principal Accountants exercise wide supervisory powers in the direction of a major accounting or auditing activity in a specialized field or department, requiring an advanced knowledge of accounting theory and technique and a high degree of ability to devise and adapt accounting systems and methods to meet varying conditions.

Illustrative Duties

Auditor 3: under the general direction of an audit manager, plans and directs 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; oversees the operations of a district office; reviews audit work of assigned staff for accuracy, adherence to schedules and compliance with applicable regulations; determines scope of the most difficult audits; determines audit priorities and assigns staff to meet priorities and workload; assists in the development of an annual audit plan; provides guidance to staff in addressing difficult audit issues; prepares narrative and statistical reports and materials for hearings and/or legal action, and may testify at legal proceedings; and performs the full range of administrative activities such as preparing performance evaluations, evaluating candidates for appointment and

promotion, and approving travel plans.

Minimum Qualifications

Auditor 3

Promotion: one year of service as an Auditor 2.

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.

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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 3 (Abandoned Property): these positions exist only at the Office of the State Comptroller, within the Office of Unclaimed Funds. Positions plan and oversee audits of entities having large financial assets and a probability of a substantial return of abandoned property to the State. They plan and oversee audits of financial and business records of financial institutions such as banks, brokerage firms, stock transfer agents, mutual funds, and 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 administrative supervisors of multiple audit teams led by Auditors 2 (Abandoned Property).

Auditor 3 (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 administrative supervisors of multiple audit teams led by Auditors 2 (Corporation Tax).

Auditor 3 (Employment & Training): these positions exist only at the Department of Labor (DOL). Positions plan and oversee 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 administrative supervisors of multiple audit teams led by Auditors 2 (Unemployment Insurance).

Auditor 3 (Excise Tax): these positions exist only at the Department of Taxation & Finance. Positions plan and oversee 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 administrative supervisors of multiple audit teams led by Auditors 2 (Excise Tax).

Auditor 3 (Fiscal Systems): these positions exist at multiple State agencies. Positions plan and oversee 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 administrative supervisors of multiple audit teams led by Auditors 2 (Fiscal Systems).

Auditor 3 (Forensic): these positions exist only at the Division of State Police. Positions plan and direct audits to determine if white-collar crime or occupational fraud has occurred. These positions function as administrative supervisors of multiple teams led by Auditors 2 (Forensic).

Auditor 3 (Forensic Tax): these positions exist only at the Department of Taxation & Finance. Positions plan and direct financial analyses and audits of individual and business taxpayer records to identify fraud, misconduct or illegal financial schemes designed to evade the statutory requirements of any of the various NYS Tax Laws and resulting in civil fraud penalties or referral for criminal prosecution. These positions function as administrative supervisors of multiple audit teams led by Auditors 2 (Forensic Tax).

Auditor 3 (Income Franchise Tax): these positions exist only at the Department of Taxation & Finance. Positions plan and direct 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. These positions may be assigned to audits which involve only one tax specialty, either franchise tax or income tax, or both. These positions function as administrative supervisors of multiple audit teams led by Auditors 2 (Income Franchise Tax).

Auditor 3 (Insurance Premium): these positions exist only at the State Insurance Fund. These 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 monitor and assist in maintaining production standards for subordinate auditors; plan and schedule district office audits; and plan audit strategies. These positions function as administrative supervisors of multiple audit teams led by Auditors 2 (Insurance Premium).

Auditor 3 (Medicaid): these positions exist only at the Office of Medicaid Inspector General (OMIG). Positions oversee and plan 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 supervision 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 administrative supervisors of multiple audit teams led by Auditors 2 (Medicaid).

Auditor 3 (Municipal): these positions exist only at the Office of the State Comptroller. Positions plan 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 administrative supervisors of multiple audit teams led by Auditors 2 (Municipal).

Auditor 3 (Public Utilities): these positions exist only at the Department of Public Service. Positions plan and manage 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 administrative supervisors of multiple audit teams led by Auditors 2 (Public Utilities).

Auditor 3 (Sales Tax): these positions exist only at the Department of Taxation & Finance. Positions plan and direct 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 administrative supervisors of multiple audit teams led by Auditors 2 (Sales Tax).

Auditor 3 (Unemployment Insurance): these positions exist only at the Department of Labor (DOL). Positions plan and direct 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 either manage a district office or central office function. These positions function as administrative supervisors of multiple audit teams led by Auditors 2 (Unemployment Insurance).

Minimum Qualifications

Auditor 3 (Abandoned Property)

Promotion: one year of service as an Auditor 2 (Abandoned Property).

Auditor 3 (Corporation Tax)

Promotion: one year of service as an Auditor 2 (Corporation Tax).

Auditor 3 (Employment & Training)

Promotion: one year of service as an Auditor 2 (Employment & Training).

Auditor 3 (Excise Tax)

Promotion: one year of service as an Auditor 2 (Excise Tax).

Auditor 3 (Fiscal Systems)

Promotion: one year of service as an Auditor 2 (Fiscal Systems).

Auditor 3 (Forensic)

Non-Competitive: bachelor's degree including or supplemented by 24 credit hours in accounting, auditing, or taxation courses, and five years of experience in an accounting or auditing position, with experience including two of the following areas: tracking illicit funds, locating hidden assets, following money laundering schemes, evaluating financial fraud, and or investigating white collar crime.

Substitutions: Certification as a Public Accountant (CPA) in the State of New York, certification as a Certified Frauds Examiner (CFE), or certification as an Internal Auditor (CIA) may substitute for one year of experience.

Auditor 3 (Forensic Tax)

Promotion: one year of service as an Auditor 2 (Forensic Tax).

Auditor 3 (Income Franchise Tax)

Promotion: one year of service as an Auditor 2 (Income Franchise Tax).

Auditor 3 (Insurance Premium)

Promotion: one year of service as an Auditor 2 (Insurance Premium).

Auditor 3 (Medicaid)

Promotion: one year of service as an Auditor 2 (Medicaid).

Auditor 3 (Municipal)

Promotion: one year of service as an Auditor 2 (Municipal).

Auditor 3 (Public Utilities)

Promotion: one year of service as an Auditor 2 (Public Utilities).

Auditor 3 (Sales Tax)

Promotion: one year of service as an Auditor 2 (Sales Tax).

Auditor 3 (Unemployment Insurance)

Promotion: one year of service as an Auditor 2 (Unemployment Insurance).