VILLAGE AUDITOR

DISTINGUISHING FEATURES OF THE CLASS: In a Village that has established the office of auditor pursuant to New York State Village Law Section 5-524, this position is responsible for auditing and ordering paid all claims, charges and demands for the payment of money against the village, in accordance with Federal and State law and local procedures and requirements, thus relieving the Board of Trustees of this requirement. The incumbent shall complete a thorough and deliberate examination of each claim to determine that the claim is a legal obligation and a proper charge against the village, and shall approve the claim for payment only upon such determination. The Village Auditor shall transmit such order directly to the Village Treasurer and shall retain a duplicate thereof in his/her office. The incumbent is appointed by the Village Board of Trustees upon recommendation of the Mayor and shall serve at the pleasure of said Board of Trustees for a term of one year. This is normally a part time position requiring the incumbent to review claims against the village and approve for payment a few hours per week and attend Board meetings. Does related work as required.

EXAMPLES OF WORK: (Illustrative Only)

Compares claims against all relevant contracts, bids, purchasing information and board policies to ensure compliance with board action, policies, and New York State laws;

Proves the mathematical accuracy of all computations, including verification of extensions and additions and the recalculation of any discount;

Determines that charges are not duplicates of items previously paid;

Compares supporting payment documentation to the purchase order and ensures that it is properly itemized and approved by the officer or employee whose action gave rise or origin to the claim;

Verifies that the obligation was made by an authorized village official or employee;

Verifies that the goods or services for which payment is claimed were, in fact, received;

Ensures that a receipt, signed by the employee who actually received the material or equipment for which the claim is made, accompanies the voucher;

Ensures that the proposed payment is for a valid and legal purpose;

Transmits payment order directly to the Village Treasurer and retains a duplicate of order bearing his/her signed certification;

Reports weaknesses observed in the village's purchasing, receipt, payment and business functions and recommends changes to Board policies and procedures affecting village business operations;

Implements unannounced, random verifications of the validity of claims, by examination of source services, documents, and questioning of employees and vendors as necessary;

EXAMPLES OF WORK: (Illustrative Only) (cont'd.)

Presents monthly reports to the Village Board of Trustees and the Village Administrator regarding the number of clams audited, dates and total amount approved for payment, and a listing of discovered conditions, auditor action, corrective plan of action and results of said action;

Presents annual report to the Village Board of Trustees in person, to discuss claims auditing in general and to provide recommendations for improvements in or outline problems with the handling of claims by village personnel responsible for this function;

Reports to the Board of Trustees any attempts by any village officer, employee, or vendor to pressure or coerce the incumbent into modification of their reports;

Uses computer applications such as spreadsheets, word processing, calendar, e-mail and database software in performing work assignments.

REQUIRED KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES: Thorough knowledge of accounting and auditing procedures; thorough knowledge of municipal government account keeping procedures; good knowledge of New York State municipal business operations and purchasing practices; good knowledge of the State and federal laws affecting municipal financial transactions; working knowledge of village purchasing, procurement and business policies; working knowledge of village accounting and financial systems; ability to effectively use computer applications such as spreadsheets, word processing, calendar, e-mail and database software; ability to read, write, speak, understand and communicate sufficiently in English to perform the essential duties of the position; ability to prepare and present, both orally and in writing, comprehensive reports and data; ability to work cooperatively with village employees; ability to organize work in a logical manner; initiative and industriousness in carrying out auditing work; excellent attention to detail; thoroughness, accuracy; honesty; dependability; good judgment and discretion; high degree of personal integrity; good moral character; physical condition commensurate with the demands of the position.

MINIMUM ACCEPTABLE TRAINING AND EXPERIENCE: Bachelor's Degree* in Accounting and two (2) years of experience in accounting and auditing work, preferably within a municipal setting.

SUBSTITUTION: Possession of a New York State license as a Certified Public Accountant may be substituted for two (2) years of the work experience above.

*SPECIAL NOTE: Education beyond the secondary level must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education.