

AUDITING SPECIALIST (HOSPITAL AUDIT)

DISTINGUISHING FEATURES OF THE CLASS: Under general supervision, an incumbent in this class is primarily responsible for organizing and conducting internal auditing functions of the Westchester Medical Center's operations to ensure compliance with hospital policies, rules, regulations, laws and agreements. The incumbent reviews and appraises the adequacy and efficiency of accounting, financial and other operations, and makes recommendations to improve the effectiveness of said operations, while maintaining the financial integrity of the institution. Responsibilities include examining financial transactions, accounts and reports, reviewing accounting data to safeguard the hospital's assets, acting as an advisor by reporting any findings and performing special studies and objective analyses of operations. Supervision is not normally a responsibility of this position. Does related work as required.

EXAMPLES OF WORK: (Illustrative Only)

Performs financial audit tasks and acts as liaison with internal audit staff;

Examines and evaluates Westchester Medical Center's accounts and reports to determine if the hospital is maintaining effective financial controls and a reporting system that produces accurate, reliable and useful financial data;

Examines hospital operations to determine if consideration is given to appropriate use of resources and expenditure of effort for such items as equipment usage, purchases, staffing, services, etc.;

Develops and reviews policies, procedures and controls pertaining to financial audit and internal controls;

Reviews the hospital's program results to determine if established objectives are met as well as the accuracy, validity and evaluation of criteria used to measure results;

Conducts research, testing, interviews and analysis;

Coordinates, formulates and recommends projected audits and document areas to be reviewed;

Maintains data and prepares statistical reports;

Examines the hospital's systems of internal control, accounting resources, liabilities and operations to safeguard the hospital's assets by preventing and detecting fraud and dishonesty;

Evaluates and determines areas of risk or potential risk and gives timely and appropriate notification;

Reviews the hospital's legal and regulatory status, and ensures compliance with appropriate rules and policies;

Develops annual audit plan;

EXAMPLES OF WORK: (Illustrative Only) (Cont'd)

Prepares audit reports and accounting data to report findings, makes recommendations and institutes new procedures;

Ensures that all activities are conducted in accordance with established professional standards and that financial integrity is maintained;

Reports all instances of conflict or interference immediately to the Compliance Officer to correct unsatisfactory situations and to improve operations;

Participates in training courses and assignments as required;

Makes oral and written presentations to management;

Manages multiple reviews simultaneously and ensures completion within established time frames;

Uses computer applications or other automated systems such as spreadsheets, word processing, calendar, e-mail and database software in performing work assignments;

May perform other incidental tasks, as needed.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES: Thorough knowledge of the principles, theories, techniques and practices of internal auditing, particularly as they apply to the financial operation of a large hospital; good knowledge of public accounting theory and practices; good knowledge of the functions, processes and principles of hospital management; familiarity with electronic data processing capabilities; ability to evaluate financial and operational systems, to establish internal control procedures and to safeguard assets; ability to identify problems and propose solutions; ability to gather and analyze data and draw conclusions; ability to research laws, rules, regulations and procedures governing hospital operations; ability to prepare detailed factual and coherent written reports; ability to select and/or devise the appropriate auditing technique or method; ability to conduct interviews and investigations; ability to prepare oral presentations or audit findings; ability to plan and direct the work of assigned professional and clerical personnel; ability to establish and maintain effective working relationships with all levels of management; ability to read, write, speak, understand, and communicate English sufficiently to perform the essential duties of the position; ability to use computer applications such as spreadsheets, word processing, e-mail and database software; physical condition commensurate with the demands of the position.

MINIMUM ACCEPTABLE TRAINING AND EXPERIENCE: A Bachelor's Degree* and four years of experience where the primary function of the position was professional accounting or auditing experience which must have included experience conducting internal audits, at least two of which must have been in or for a hospital.

SUBSTITUTION: A Master's Degree* in Accounting, Business or Public Administration or Finance may be substituted for one year of the experience specified above.

NOTE: Unless otherwise noted, only experience gained after attaining the minimum education level indicated in the minimum qualifications will be considered in evaluating experience.

*SPECIAL NOTE: Education beyond the secondary level must be from an institution recognized or accredited by the Board of Regents of the New York State Education Department as a post-secondary, degree-granting institution.