**SERIES PURPOSE:**
The purpose of the charitable funds auditor occupation is to audit & review the financial books & records of charitable organizations in the state of Ohio to determine compliance with state regulations & forward results of audits to legal staff for necessary action.

Note: This classification is to be used in the Attorney General’s Office only.

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<th>CLASS TITLE</th>
<th>CLASS NUMBER</th>
<th>PAY RANGE</th>
<th>EFFECTIVE</th>
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<tbody>
<tr>
<td>Charitable Funds Auditor</td>
<td>66471AG</td>
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**CLASS CONCEPT:**
The full performance level class works under direction & requires considerable knowledge of accounting & auditing principles/techniques & in order to plan, review & audit accounting books & records of charitable organizations, determine audit scope & content, analyze & verify accuracy of financial data, prepare concise reports of findings disclosing any discrepancies or non-compliances & forward results to legal staff for necessary action & review charitable bingo license applications for accuracy & compliance.
Charitable Funds Auditor

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Plans, reviews & audits accounting books & records of charitable organizations regulated by applicable Ohio Revised Code statutes (i.e., Section 2915 – Charitable Bingo, Section 1716 – Charitable Solicitation & Section 109 – Charitable Trust), determines audit scope & content, analyzes & verifies accuracy of financial data as reported by charitable organizations, conducts various financial ratios (i.e., reviews daily sheets from all bingo sessions, bank statements, cancelled checks, check register, deposit slips, rent receipts, supply invoices & all other receipts for bingo-related expenses & compares results from review of bingo records with data reported by organization for same fiscal period), draws exact conclusions & completes detailed report summarizing findings, discloses any discrepancies or non-compliances & forwards report to designated attorney for necessary action.

Reviews charitable bingo license applications which involves detailed review of yearly profit or loss statement & decides whether to grant permanent license or to continue investigation to obtain relevant facts.

Enters financial data on computer terminal & creates financial & analytical reports; responds to inquiries from general public (e.g., interprets laws; recommends proper accounting methods; prescribes ways organization can improve charitable distributions; explains status of pending file); updates computer files (e.g., change of addresses, trustees, grant amounts); performs field audits when requested by legal staff.

MAJOR WORKER CHARACTERISTICS:
Knowledge of accounting; applicable state regulations governing charitable organizations (i.e., charitable bingo, charitable solicitation & charitable trust*); public relations*. Skill in operation of calculator &/or adding machine; computer terminal.
Ability to apply generally accepted accounting principles to review & audit accounting books & records; gather, collate & classify information about data, people or things; prepare accurate & concise reports; handle routine & sensitive inquiries from & contacts with general public.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:
Completion of undergraduate core program in accounting or finance or closely related field.

-Or 2 yrs. exp. in accounting or closely related field.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:
Not applicable.

UNUSUAL WORKING CONDITIONS:
Not applicable.