

# WATER AUTHORITY OF NORTH SHORE – AUDITOR POSITION

The Water Authority of North Shore (WANS) is offering a position for Auditor to include the duties listed below. If interested please apply through our website, sent to [info@wanorthshorenny.gov](mailto:info@wanorthshorenny.gov) :

<https://www.wanorthshorenny.gov/careers>

## SERVICES TO BE RENDERED

1. **Report on Financial Statements** – Perform an audit of the Organization’s statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year ending 2024 in accordance with GASB. In addition, the financials and the Management Discussion and Analysis required under GASB are required artefacts.
2. **Management Comments** – Report significant deficiencies or material weaknesses in the internal controls and relate any comments to management and the Board of Directors, in the form of a written management letter. Also communicate ways that management practices can be improved in the internal accounting controls (“leading practices”) that do not meet the definition of a significant deficiency or material weakness in a memorandum to management that will be shared with the Board of Directors.
3. **Progress Reports and Closing Meetings** – Keep management up to date on the progress during your work. Provide drafts of all products provided so that management and the Board of Directors have sufficient time to review the material and comment prior to delivery of the final products. Conduct a closing meeting with management and the Board of Directors.
4. **Presentation of Financial Statements** – Present the financial statements and related materials at a meeting of the Board of Directors, including any additional materials to assist the Board of Directors in their role:

Report to the Board of Directors – Professional auditing standards require the auditor to assure that certain matters related to the audit are communicated to those who have responsibility for oversight of the financial reporting process. Your written report should include the following:

- The auditor’s responsibility
- Management’s responsibility
- Selection, application, or changes in significant accounting policies.
- Significant management judgments and accounting estimates.
- Significant recorded and proposed unrecorded audit adjustments.
- Significant issues discussed, or subject to correspondence with management
- Disagreements with management and audit difficulties.
- Fraud or likely illegal acts / conflicts of interest / other government issues.
- Internal controls: control deficiencies, significant deficiencies, and material weaknesses
- Consultation with other accountants
- Auditor independence
- Future deliverables to be issued, other services performed, and other matters
- Industry updates
- New accounting and auditing principles and other matters on the horizon.