



## ACCOUNTING AUDITOR

### DUTIES

■ The Accounting Auditor is responsible for second-level accounting controls performed by the Finance Department. He/she works on period closings and interim audits.

At each period closing, he/she provides:

- Preliminary analysis of data and review of first-level controls carried out by the business line;
- Special controls;
- Monitoring of the period closing;
- Summary of variations in the published statements (balance sheet and off-balance sheet);
- Control of analytical work and justification of net revenues;
- Summary of the closing (quarterly performance indicators and summaries);
- Support for the business lines (applications, procedures, dysfunctions, etc.);
- Monitoring of recommendations sent to the various contributors to the closing for your scope of activity.

As part of interim audits, he/she provides:

- Determination of the annual control program;
- Execution and formalization of these occasional audits that are intended to complement/enhance the overall control system for your scope of activity and prepare subsequent closings.