

CITY AUDITOR

JOB DESCRIPTION

Classification Responsibilities: The City Auditor is responsible for planning and directing the financial and fiscal compliance, program, operational, and computer audits of City programs and related agencies. While working in close collaboration with the City Manager, the City Auditor is responsible for independent audit of the management of City departments, offices and programs, analysis of financial management practices, and surveillance of municipal fiscal contracts. An incumbent in this class is expected to have considerable expertise in auditing for fiscal compliance with procedures, program results, operational efficiency, and electronic data processing system development and security. Work involves directing a professional staff of auditors to ensure adherence to generally accepted governmental auditing principles, developing an annual work plan based upon risk assessments, coordinating audits, communicating audit results to the City Manager and the City Council, and preparing and administering the division budget. In addition, the City Auditor conducts, or may cause to be conducted, special investigations and audits at the request of the City Manager and the City Council. A broad latitude as to choice of detailed operating procedures is authorized, within the limits of accepted professional practice and of policies established by City management. This class performs related work as required.

Distinguishing Features: This classification has been designated as a non-classified, non-merit system, at-will position. While some of the audit activities are required by state and federal law or City ordinance, much of the work of this class is the result of requests from the City Manager and the City Council who see auditing as a tool for improving their operations and the overall City administration. This class is also responsible for providing reports to the City Council and the City Council's Finance Committee. The City Auditor functions under the administrative direction of the Mayor and City Council who review work through meetings and reports regarding results achieved. This class is FLSA exempt-executive.

QUALIFICATIONS

Minimum Qualification(s) Required. Graduation from an accredited college or university with a Bachelor's Degree in Accounting, Auditing, or a closely related field. Seven to nine years progressively responsible professional-level experience as an Accountant or Auditor with a government entity or a public accounting firm, including at least two years of supervisory experience. Possession of a Certified Public Accountant certificate or Certified Internal Auditor certificate.

Special Requirement(s). Must possess a valid Arizona Driver's License by hire or promotion date.

Substance Abuse Testing. None.

Preferred/Desirable Qualification(s). Experience in governmental internal auditing is highly desirable.

ESSENTIAL FUNCTIONS

Communication: Communicates with the City Council, general public, other City employees, vendors, management, contractors, and public officials in order to plan and explain the audit function, coordinate operations, report audit results, and clarify recommendations and details for implementation. Reports on the activities of the audit office. Presents results of a variety of audit work. Responds to questions concerning internal control on contracts and various city programs. Prepares and/or produces letters, short form reports, long multi-page complex audit reports, interdepartmental memorandums, narrative reports, work papers, and the annual audit plan to document audit findings and methodology.

Manual/Physical: Reviews the work products of others to ensure compliance with standard operating procedures, and regulations for federal, state, and county grants and contracts. Evaluates reports, accounting records, and other pertinent information to determine compliance with prescribed auditing standards and grants. Operates a motor vehicle requiring a valid Arizona Driver's License to travel to audit sites. Inspects inventories, physical assets, and real property to determine compliance with City policies and verify identity, condition, and existence. Monitors work practices and results to determine compliance with City policies, contract specifications, and state laws. Compares and monitors financial/cost reports and operational data reports to accomplish audit purposes. Operates a variety of standard office equipment to communicate, document, record, and carry out the audit functions and its many tasks. Prepares, administers, and monitors the division's operating budget.

Mental: Plans, organizes, and directs the activities of the internal audit program. Develops audit programs to ensure compliance with City policy, effective internal controls are in place and functioning, and operating policies and procedures are enforced. Determines audit scope and objectives in cooperation with City management, and/or other appropriate officials. Resolves procedural, operational, and other work-related problems (i.e., sensitive reactions by auditees, departmental relations) by discussion and mediation. Coordinates work activities, special task forces, and committee assignments with other City departments, other cities, county, state, and other public entities. Develops audit schedules, an annual plan, and departmental policies and procedures, and short- and long-term objectives. Comprehends operational conditions, identifies weaknesses and opportunities for improvement, and develops recommendations. Prioritizes own work to perform a variety of audits, special studies, data analyses and consultations with City departments. Analyzes financial (written and observed) information regarding internal accounting and management controls, information systems development, and compliance with local and state laws.

Knowledge and Abilities:

Knowledge of:

generally accepted principles and practices of governmental auditing, accounting, internal auditing, and municipal organization and management;
principles and practices of data processing system security;
state and federal laws and City ordinances regulating City financial activities;
organizational structure, purpose and functional responsibilities of City departments; and
basic principles of supervision and training.

Ability to:

perform a broad range of supervisor responsibilities over others;
administer an effective audit program;
work cooperatively with others;
exercise initiative and independent judgment in making decisions and recommendations; and
trace fiscal transactions and activities from point of origin through journals, ledgers, and related records to determine accuracy of records, and that adequate internal controls exist.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the City as the needs of the City and requirements of the job change.

Revised to Change Job Code 3/12

PK

CS1102.DOC	PAY RANGE: 11
EEO-O/A	SH-No
NDOT Safety-No	Security-No
NDOT Random-No	
DOT Safety-No	CDL-No
RESP-No	IND-9410
JOB FCTN-ADM	SWORN-No
PAY STEPS-Specialty	