

## DEPUTY CITY AUDITOR

### JOB DESCRIPTION

**Classification Responsibilities:** A Deputy City Auditor supervises the daily activities of the internal audit staff; administers the City Auditor department's budget and financial activities; plans and conducts complex operational, compliance, performance, and financial audits of City departments, programs, activities, and contractors. Supervisory and administrative responsibilities include assigning audits and other projects; monitoring workflow and resources; reviewing and evaluating work products; coordinating staff certification/training requirements; managing all aspects of the budget; processing financial transactions; updating/improving the City Auditor's internal policies and procedures; and participating in strategic and operational planning. Audit responsibilities include conducting risk assessments; evaluating internal controls; detecting irregularities; and formulating recommendations to reduce risks and improve the efficiency and effectiveness of the auditee's procedures, operations, or internal controls. In addition, an employee of this class may conduct highly confidential special investigations into allegations of fraud, waste or abuse of public resources, or other alleged misconduct. The Deputy City Auditor may also serve as Acting City Auditor in the absence of the City Auditor. This class performs related duties as required.

**Distinguishing Features:** This classification has been designated as a non-classified, non-merit system, at-will position. This class differs from the Senior Internal Auditor in that the Deputy City Auditor has full supervisory responsibilities over the Senior Internal Auditor and Internal Auditor classes; budget and fiscal management responsibilities; and more direct interaction with senior executives and elected officials. This class performs work with considerable latitude, independent judgment, and professional discretion. General direction is received from the City Auditor who reviews work through meetings, reports, and results achieved. This class is FLSA exempt-executive.

### QUALIFICATIONS

**Employee Values:** All employees of the City of Mesa are expected to uphold and exhibit the City's shared employee values of Knowledge, Respect, and Integrity.

**Minimum Qualifications Required.** Requires a Bachelor's Degree in Accounting or related field, and seven or more years full-time professional experience as an Internal Auditor. Certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA), which must be maintained thereafter.

**Special Requirements.** None.

**Preferred/Desirable Qualifications.** At least one year of supervisory experience is preferred. Experience in governmental internal auditing is highly desirable. Certification as a Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), or Certified Government Financial Manager (CGFM), is highly desirable.

### ESSENTIAL FUNCTIONS

**Communication:** Communicates orally and in writing with other City employees, vendors, management, the City Council, contractors, and the general public in order to obtain audit information and records, consult on various matters, make recommendations, and present audit findings and reports.

Acts on behalf of the City Auditor, when necessary, which may include giving presentations to the City Council in public meetings. Prepares concise, organized, and comprehensive written reports, work papers, and other appropriate documentation of audit procedures and results. Instructs auditors in preparing audit programs, conducting audits, and preparing and presenting audit findings and reports. Provides clear and timely direction to, and prepares annual performance appraisals for, subordinate staff. Keeps the City Auditor informed regarding the status of ongoing audits and other issues.

**Manual/Physical:** Operates a variety of standard office equipment to prepare documents and correspondence, analyze data, and review the work products of subordinates. Attends meetings, training, and other events in person and through web-based applications. Inspects and evaluates documentation and other audit evidence. Inspects inventories, physical assets, and real property to verify identity, condition, and existence. Observes operations and activities of other departments, under a variety of conditions and circumstances, which those departments may encounter in the normal course of conducting City business, including but not limited to: indoor/ outdoor activities; hot/cold temperatures; inclement weather; various days/times; prolonged sitting/standing; various locations; or other conditions which may be unique to those specific activities. Takes all appropriate and necessary precautions to ensure personal safety when conducting observations in the field (example: wears a hard hat or other personal protective equipment when required and follows other established safety procedures). Meets scheduling and attendance requirements.

**Mental:** Demonstrates strong critical thinking skills and appropriate professional skepticism. Maintains objectivity and independence at all times. Organizes and prioritizes own work and assigns work to audit staff. Plans and conducts audits, reviews, and special investigations. Reviews, recommends changes to, and approves the work of audit staff. Resolves procedural, operational, and other work-related problems in a calm and professional manner. Considers input from all sources, including subordinates, when making decisions. Conducts research and analyzes data to obtain evidence, assess risks, identify trends, detect abnormalities, and make well-reasoned recommendations to management. Performs mathematical and statistical calculations, and financial and cost analyses. Comprehends and makes inferences from written material. Learns and improves skills through experience, education, and training.

**Knowledge and Abilities:**

Knowledge of:

generally accepted principles and practices of governmental auditing, accounting, financial reporting, and internal auditing;  
municipal organization, management, planning, budgeting, and cost control;  
principles and model frameworks for internal control systems;  
principles and practices of information systems security;  
state and federal laws and City ordinances regulating City activities;  
City management policies;  
organizational structure and functional responsibilities of City departments;  
principles and practices of supervision and personnel administration;  
computer assisted auditing tools and techniques;  
data collection, validation, and analysis;

principles of performance measurement; and  
audit work paper standards and best practices.

Ability to:

conduct audits, special investigations, and related projects;  
trace transactions and processes from point of origin through journals, ledgers, and related records;  
determine accuracy and completeness of records and data sets;  
identify and evaluate the adequacy of internal controls;  
exercise initiative and independent judgment in making decisions and recommendations;  
establish and maintain effective working relationships with City employees, vendors, management, City Council members, contractors, and the general public;  
establish appropriate program goals and performance measures;  
effectively supervise and coach audit staff;  
make recommendations on personnel, including hiring, evaluating, discipline, and recognition; and  
act on behalf of and in the absence of the City Auditor.

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.

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INCREMENTS 52-200

PAY GRADE: 57  
IND-9410  
SWORN-No