

**Senior Auditor
Class Code 1518
Task List 2018**

1. Establishes a basis for evaluation by reviewing previous audit reports and working papers, selects appropriate files concerning audit period to be reviewed such as correspondence and approvals and reads appropriate sections of documents such as ordinances, Permits and tariffs, City Charter, Administrative Code, Municipal Code, Contracts, leases, minutes and resolutions of the City Council or Commissions, as well as department fiscal policies and procedures in order to gain general knowledge of the on-going audit and to identify past problems or concerns from previous audits.
2. Coordinates an entrance conference including the discussion of the audit period, resources, logistics and timeline in order to effectively provide an introduction of the audit and the audit team, and to clearly communicate the expectations and objectives of the audit to the auditee.
3. Lists main points of preliminary audit findings such as internal controls, policies and procedures, and misclassification of expenditures in order to summarize findings and determine areas which warrant additional attention.
4. Meets with owners, Chief Executives, Interdepartmental Monitors, Chief Financial Officer, director-in-charge and other representatives of auditee organizations in order to discuss the process of the audit, request necessary resources, or to discuss findings in an exit conference.
5. Reviews auditee's organizational chart such as the hierarchy and reporting relationships of the organization in order to determine the chain of command of the organization, and the functions of divisions.
6. Reviews Internal Control Questionnaire, filled out by the Fiscal Officer, in order to determine the auditee's system of internal control.
7. Interviews appropriate auditee personnel such as cashiers who handle cash transactions and accounting staff who record transactions into the appropriate computer system to determine flow of documents and then draws a flow chart in order to have a basis for evaluation control.
8. Reviews account ledgers and records to be examined during the audit such as accounts payable ledgers, accounts receivable ledgers and general ledgers in order to determine if they have been properly maintained and meet the record-keeping requirements of the City of Los Angeles.
9. Provides organization to the audit process such as outlining audit program in written form, based on auditee's internal controls in order to effectively supervise and manage the audit process.

10. Verifies the existence of internal controls and determines the strengths or weaknesses by physically reviewing the flow of documents in order to test the internal controls of the organization.
11. Takes note of the strengths and weaknesses in the system of Internal Controls found during the tests such as improper (or expedient) handling of documents, in order to modify the audit program, compensate for or take advantage of weaknesses or strengths, and evaluate operating conditions and procedures.
12. Writes lists or short summaries of major points including objectives, sources, dates, findings, and conclusions in order to prepare working papers and audit point sheets.
13. Examines accounting and related records such as journals, ledgers, invoices, contracts, ordinances and permits, CPA reports, Public Accounting Audits, and corporation minutes of auditees in order to understand and properly interpret information and data relative to the audit.
14. Calculates the difference between charges due and amount paid to the City or vendors such as underpayments, overpayments or duplicate payments in order to ensure that the City is paid properly and in accordance with required agreements.
15. Counts all cash and reconciles the amount with cash related records such as ledgers in order to ensure proper documentation of cash received or disbursed and to determine whether or not the records of cash on hand and deposits are accurate.
16. Compares taxes paid to the taxes charged by reviewing invoices, payment information and verifying calculations in order to ensure compliance with agreements and applicable tax codes.
17. Checks records for inconsistencies, errors, and falsifications by reviewing source documents and verifying calculations in order to identify any weaknesses in operation or internal control procedures.
18. Checks vendor invoices for Business Tax Registration Certificate (BTRC) number by verifying the validity of the BTRC in order to assure compliance with the terms found in contracts, to determine non-profit status for exemption from City business taxes and fees, to determine if charges are reasonable and appropriate, and/or to determine accuracy of records.
19. Compares lists of inventories to actual inventories by reconciling list generated in inventory system against departmental maintained inventories such as comparing quantity of inventories purchased, used, salvaged, or destroyed in order to ensure accurate documentation of inventories.
20. Compares approved CAO inventor costing standards with those standards and methodology provided by auditee department such as depreciation, amortization, salvaging, and calculating useful lives in order to determine if departments are in compliance with approved costing inventories standards.

21. Confirms amount owed and item purchased such as sending a confirmation letter to the vendor in order to verify the accuracy and validity of vendor invoices.
22. Verifies the existence and strength of auditee departments' inventory system such as checking the policies and testing it with sign-in sheets, approval process, inventory storage and security methods in order to ensure an adequate inventory tracking system is in place and that supplies are used appropriately.
23. Reviews Form 41 information such as salary rates, service years and anniversary dates and compares to payment schedule in order to ensure the accuracy of employee salaries.
24. Checks payroll forms for proper payment and proper authorization for hiring, overtime, sick leave, and vacation hours in order to ensure the accuracy and validity of payouts to employee and retirees.
25. Reviews, and observes when applicable, payroll checks distribution process such as checking identification of employees and verifying the names of employees on check distribution lists in order to ensure proper accounting of payroll.
26. Writes audit reports containing the scope, objectives, findings of the audit, recommendations, adjustments to entries and appropriate financial statements, and providing supporting data in order to inform auditee of the condition of the audit, obtain auditee's input of the audit findings and comply with generally accepted and governmental auditing standards.
27. Reviews organization chart, and then interviews people in jobs as to duties, in order to evaluate operations of City Departments related to following policies and procedures regarding the use of resources, and meeting established standards and objectives of the City.
28. Conducts a Fiscal Review of funded agencies by reviewing the financial statements, expenditures and use of resources in order to ascertain if agency is solvent or needs to hire an independent CPA firm based on the findings of the audit to evaluate other controls, e.g., cost allotments.
29. Analyzes Fiscal Reviews and audit reports prepared by an independent CPA firm and performs follow-up on recommendations and develops procedures of accounting or internal control such as identifying the issues and determining if auditee has corrected deficiencies or implemented recommendations in order to compensate for deficiencies noted in the Fiscal Review.
30. Evaluates and recommends the allowance or disallowance of questioned costs identified by CPAs by conducting review of expenditures and verifying compliance with agreements in order to provide the City Council with information for their review and decision.
31. Writes correspondence to agencies explaining issues such as disallowed costs and method of repayment in order to assure agency understands reasoning for and consequences of City actions.

32. Makes recommendations to agencies concerning cost allocations to qualified programs and projects to ensure funding is properly allocated.
33. Travels to distant corporate offices of City franchisees or tenants in order to verify accuracy of payments to the City.
34. Gathers information from a Contract Review such as contract number, period involved, and dollar amounts in order to audit contracts.
35. Verifies that agency's Single Audit Report, completed by CPA auditors, by reviewing agreement, fund requirements and expenditures in order to ensure compliance with the Single Audit Act.