

CHIEF DEMAND AUDITOR, 1180

Summary of Duties: Directs a group of professional and clerical accounting employees auditing demands for payment of City funds by examining, analyzing and verifying documentation for accuracy of amounts, proper authorization and legality of payment for all departments of the City and does related work.

Distinguishing Features: The Chief Demand Auditor is responsible to the Controller for one phase of the overall accounting program, that of verifying all demands for payment drawn against the funds of departments of the City government. Several thousand demands are processed each month and represent expenditures that amount to millions of dollars annually.

An employee of this class directs, through subordinate supervisors, a group of employees in the performance of the work and personally makes a final verification of complex demands as to the correctness of amount, proper authorization, and the legality of payment. The Controller places considerable responsibility in the Chief Demand Auditor since it is not feasible for the Controller or Deputy Controllers to make a detailed check of the work. This class is distinguished from the class of Senior Accountant in that a Chief Demand Auditor does not personally perform technical accounting work involving account classification. The work of this class is distinguished from that of Senior Auditor in that it requires a special knowledge of pertinent City Charter provisions, ordinances, rules, regulations, court decisions and City Attorney opinions regarding the disbursement of City funds.

Examples of Duties: Directs a group of employees engaged in the auditing of demands for correctness of amounts, proper authorization, signatures, and legality of payment; reviews audited demands and approves them for payment.

Directs or personally performs the audit of demands on all construction contracts and personal services contracts and supervises the audit of contracts for materials and supplies; audits or supervises the audit of demands on all grant contracts; responds to vendor/contractor complaints; maintains or supervises the maintenance of records on all City contracts; contacts departments for adjustment of inconsistencies or errors found concerning demands and advises them relative to the processing of demands; maintains records of sales tax and of use tax due to the State Board of Equalization on purchases from out of state vendors who do not have permits; maintains records of payment on all personal services contracts prepares forms and reports to the Internal Revenue Service; audits demands on all interdepartmental orders; maintains controls on demands against subpurchase orders.

Personally advises chief or lead accounting employees in operating departments, the City Attorney and the City Administrative Officer on

the content (terms and conditions) of the payment section of contracts; personally reviews departmental accounts payable procedures and directs modifications as needed to comply with City Charter and Administrative Code mandates and to conform with Controller's procedures; serves as expert procedural advisor to the technical staff responsible for the Financial Management Information System (FMIS).

Requests replacement and additional personnel and makes assignments in accordance with the division's work load; approves time reports for the division and arranges vacation and overtime schedules; resolves personnel problems within the division; evaluates employees' performance and may occasionally be assigned other duties for training purposes or to meet technological changes or emergencies.

Qualifications: A good knowledge of the City Charter provisions, ordinances, other rules and regulations, court decisions and City Attorney opinions relating to the expenditure of City funds; a good knowledge of the accounting system and financial structure of the City; a good knowledge of auditing procedures to examine, verify and analyze financial documents and of the standards of Internal Auditing (Institute of Internal Auditing) and Generally Accepted Auditing Standards (Institute of Certified Public Accountants); a good knowledge of the theory and practice of governmental accounting and Generally Accepted Accounting Principles as they relate to the auditing of demands; a good knowledge of office practices and procedures, particularly as they relate to the maintenance of financial records; a good knowledge of related accounting computer applications with an acceptable level of skill in their use; a good knowledge of safety principles and practices; a working knowledge of the laws and regulations related to equal employment opportunity and affirmative action; a general knowledge of the organization and functions of City government; a general knowledge of City personnel rules, policies and procedures; a general knowledge of memoranda of understanding as they relate to subordinate employees.

The ability to plan, organize, direct, coordinate and control a group of professional and clerical employees performing demand auditing functions; the ability to analyze and verify demands for payment under terms of complex contracts; the ability to understand, use and explain complex legal provisions relating to the disbursement of City funds; the ability to operate a calculating machine and make rapid, accurate computations; and the ability to deal tactfully and effectively with departmental administrative personnel, contractors, vendors, and subordinate employees.

Two years of full-time paid professional experience in a class at least at the level of Senior Accountant supervising auditing or accounts payable functions for the City of Los Angeles.

License: A valid California driver's license may be required for this class.

Physical Requirements: Strength to perform average lifting up to five

pounds and occasionally over fifteen pounds; good speaking and hearing ability; and good eyesight.

Persons with medical limitations may, with reasonable accommodations, be capable of performing the duties of some of the positions in this class. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the position, and the appointing authority's ability to effect reasonable accommodations to the person's limitations.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what the duties and responsibilities of any position shall be.

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