

Summary of Duties: Provides technically expert advice and direction to professional accounting, auditing and administrative staff in the preparation of the Schedule of Federal Financial Assistance in compliance with the Single Audit Act of 1984; provides consultation to all departments and agencies of the City which receive federal grants and revenues regarding preparation of Single Audit reports; assists in developing policies and procedures to maintain a complete, accurate and timely report program; prepare correspondence and reports regarding programs; and does related work.

Distinguishing Features: The class of Single Audit Analyst is distinguished from all other management accounting and auditing classes by the specific, highly technical required knowledges of the Single Audit Act of 1984 and of all regulations, directives, statements and pronouncements related to compliance with the Act. An employee of this class is responsible for accounting determinations made in the preparation of the annual Schedule of Federal Financial Assistance. The Single Audit Analyst is responsible for recommending and overseeing the implementation of appropriate solutions to problems which arise during the reconciliation of department and agency reports with those from the centralized Financial Management Information System. An employee of this class receives assignments in terms of program objectives, and work is reviewed for its adequacy in solving problems and meeting legal and policy requirements.

The Single Audit Analyst serves as a resident expert providing consultation on the technical aspects of complying with the Single Audit Act of 1984. An employee of this class does not normally supervise the operations of the Single Audit Division in the Office of the Controller although a Single Audit Analyst advises the Division head in establishing and maintaining appropriate policies and procedures to accomplish the work of the Division.

Example of Duties: Provides direction in the preparation of the annual Schedule of Federal Financial Assistance in compliance with the Single Audit Act of 1984; analyzes and interprets the accounting provisions of laws, regulations, and other authorities, and recommends steps for their implementation; reviews reports developed by the centralized financial management information system, the payroll system, and the worksheets of operating departments, proprietary departments and other City agencies for compatibility of data between the Financial Management Information System/Clean Water Cost Accounting System and the requirements of the Schedule of Federal Financial Assistance; exercises authority to resolve technical problems of departments and agencies receiving federal funds in matters related to the Single Audit Report; makes recommendations for the preparation of the Corrective Action Plans and assists in overseeing their implementation; reviews and approves technical accounting policy and procedure recommendations; prepares comprehensive narrative written reports; may present oral or written

briefings to management in the Controller's Office, to the City Administrative Officer, and to elected officials on the technical status of the City's compliance with the Single Audit Act of 1984; personally studies or directs the study of alternative policies and additional or alternative procedures; may review existing and proposed legislation including that of the State and Federal governments, ordinances, Charter provisions, FASB and GASB Pronouncements, NCGA Statements and other related regulatory authoritative documents for their relationship to the City's policies and their effect on its Single Audit program; and may occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: A good knowledge of the provisions of Single Audit Act of 1984; a good knowledge of the OMB Circulars, NCGA Statements, and the latest related pronouncements from the Governmental Accounting Standards Board related to the Single Audit; a good knowledge of the theories and practices of governmental grant and commercial accounting; a working knowledge of auditing principles and practices; a working knowledge of the theory and methods of cost accounting, and overhead allocation; a working knowledge of public financial administration; a working knowledge of the accounting systems and financial structure of the City of Los Angeles; a working knowledge of the utilization of data processing methods in the maintenance and auditing of accounting records; a working knowledge of the Charter, laws and ordinances relating to the financial administration of the City; the ability to understand, interpret and apply complex legislation and regulatory authoritative documents in providing technical direction to the preparation of a comprehensive coordinated financial statement; the ability to analyze and interpret highly detailed, complex financial reports and other data of large or numerous governmental units; the ability to devise logical solutions to complex problems and to make sound recommendations; the ability to determine data processing requirement specifications for the coordination of multiple, divergent data bases; the ability to prepare and present complex oral and written reports, advice, and recommendations clearly, concisely, logically, and convincingly; the ability to deal tactfully and effectively with elected officials, City officers, managers, chief accounting employees, representatives of public and private agencies, and other City employees;

Two years of full-time paid professional experience in a position at the level of Principal Accountant or Senior Management Analyst with the City of Los Angeles performing specific; Single Audit related duties which includes one or more of the following activities: being the coordinator or technical expert in a large governmental unit complying with the requirements of the Single Audit Act; being the designated cognizant for pass-through funds reviewing results of a Single Audit; developing a Corrective Action Plan based on recommendations of the outside auditors conducting the Single Audit; or three years of full-time paid professional experience in a high level staff or senior level position in a public accounting practice providing technically expert coordinating or consulting services to a

large governmental agency in the reporting of grant-funded programs which includes substantial responsibility for conducting compliance audits of complex financial statements of sub-recipients and recipient agencies are required for Single Audit Analyst. Current licensing by the State of California as a Certified Public Accountant is desired.

Appointment to this class is subject to a one year probationary period as provided by Section 109 of the City Charter.

License: A valid California driver's license and a good driving record may be required.

Physical Requirements: Performs sedentary work including occasional walking and standing; strength to perform average lifting of fifteen pounds and occasionally over twenty-five pounds; manual dexterity with at least one hand involved in activities such as operating a personal computer; good speaking and hearing ability; and good eyesight.

Persons with medical limitations may, with reasonable accommodations, be capable of performing the duties of 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 all of the duties and responsibilities of any position shall be.