

Summary of Duties: Conducts external audits of accounting and related records of commercial establishments, individuals, contractors, and other entities to ensure compliance with the requirements of regulatory authorities; to verify the accuracy of reported revenue, expenditures, and payments to the City; and to determine the adequacy of internal controls. Incumbents comply with Generally Accepted Auditing Standards (GAAS); may act in a lead capacity over other professional staff members engaged in such work; and does related work.

Distinguishing Features: Employees in this class audit the records of a broad range of commercial establishments, contractors, and other entities to verify the accuracy of revenue payments to the City, determine the adequacy of internal controls, and to verify legality and propriety of expenditures. They must be constantly aware of new and revised rulings, regulations, ordinances, and City Attorney opinions, and court decisions affecting the regulatory authorities. Incumbents must exercise considerable attention to detail in order to recognize inconsistencies, errors, and falsifications.

The journey-level class of Compliance Auditor is distinguished from the class of Accountant Analyst in that the former performs external (compliance) auditing activities exclusively, while the latter performs accounting and both internal or external auditing duties.

Paygrade I: Conducts the less complex field or office audits as described above.

Paygrade II: In addition to the above, personally performs the more complex office or field audits; and may act in a lead capacity over audit staff members.

Incumbents in both paygrades must update technical training through continuing education programs; and typically work under the supervision of a Senior Compliance Auditor who makes assignments, checks the work while an audit is in progress, and reviews the reports and recommendations.

Travel or relocation out of the City and State may be required for some positions.

Examples of Duties: A Compliance Auditor:

Paygrade I:

- I. Plans the scope and procedure of audits and determines means of verification and amount of testchecking necessary;
- II. Audits accounting and related records of businesses, persons, contractors, grantees, and other entities

in accordance with GAAS;

- III. Meets with owners, chief executives, and other representatives of such entities and arranges audit procedures;
- IV. Examines all appropriate records, including journals, ledgers, invoices, reports of C.P.A. and public accountant audits, and corporation minutes and contracts;
- V. Prepares reports of audit findings and recommendations, supporting schedules and other working papers;
- VI. Confers with taxpayers or parties subject to regulation and their accounting or legal representatives regarding audit findings;
- VII. Explains appropriate ordinances, regulations and policies to officials and businesses audited;
- VIII. Suggests possible improvements in methods of accounting and record keeping;
- IX. Prepares narrative reports;
- X. Presents data and findings at formal and informal audit hearings;

Paygrade II:

- XI. In addition to above, incumbent may function in a lead capacity over a small group conducting field or office audits;
- XII. Reviews audits, or performs specialized or more complex auditing work;

Both paygrades may occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: Incumbents must have the following knowledges and abilities:

A working knowledge of:

- XIII. Laws, City Charter provisions, ordinances, rules, regulations, City Attorney opinions, and the policies and procedures relating to auditing of accounts;
- XIV. The theory, principles and practice of commercial accounting, and auditing commercial accounts;
- XV. The methods and procedures used to examine, verify, and analyze financial and operating records, statements, and reports subject to regulation or taxation;
- XVI. Principles and use of data processing equipment and related financial software;

The ability to:

- XVII. Apply accounting and auditing principles and procedures in conformance with GAAP and GAAS;

- XVIII. Conduct a variety of audits of accounts and records, analyze data and draw sound conclusions;
- XIX. Analyze situations accurately and adopt an effective course of action;
- XX. Use computer technology to verify, reconcile and interpret financial records;
- XXI. Understand, use and explain complex legal provisions in conducting audits;

- XXII. Resolve complex tax and regulatory requirement problems;
- XXIII. Consider objectively the various presentations of management and express an opinion on these presentations based upon independent judgment as qualified professional experts;
- XXIV. Communicate in clearly understandable written and spoken English;
- XXV. Prepare and present clear, complete, concise reports using correct English grammar in a logical and convincing manner, both verbally and in writing;
- XXVI. Establish and maintain cooperative relations with those contacted in the work.

Minimum Requirements:

- 1. One year of professional external auditing experience with the City of Los Angeles in a position at least at the level of Auditor Assistant; **or**
- 2. a. Graduation from a recognized 4-year college or university with at least 24 semester or 36 quarter units in accounting including at least one courses in auditing; **and**
 - b. One year of experience as a Tax and Permit Field Representative.

License: A valid California driver's license is required.

Physical requirements: Strength to perform average lifting of 15 pounds and occasionally over 25 pounds; arm, hand, and finger dexterity with at least one hand involved in activities such as reaching, handling, and feeling; good speaking and hearing ability; and good eyesight.

Persons with medical limitations may, with reasonable accommodation, 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 positions, and the appointing authority's ability to effect reasonable accommodation 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.