

Summary of Duties: Serves as Director of a major accounting or auditing program of the City of Los Angeles in the Office of the Controller; acts as liaison to designated cognizant agencies; provides leadership to and coordination of all departments and agencies participating in the particular program; ensures completion of timely, accurate and complete projects in compliance with related legislation, regulations, and other authoritative documents; establishes policies and procedures for the conduct of the program for which the employee is responsible; and does related work.

Distinguishing Features: Under administrative direction, a Single Audit Director is a high level accounting administrator responsible for the operation of a major management accounting program which coordinates the activities of all departments and agencies included in the financial entity of the City of Los Angeles which participate in the program. An employee of this class works with a high degree of independence, exercises considerable judgment in developing and establishing policies and procedures, and reports to the top management of the department. A Single Audit Director resolves difficult or important questions of policy, and with the assistance of a accounting and administrative staff, resolves problems of accounting practices and procedures related to the program for which the employee is responsible. Assignments are received in terms of broad program objectives, and work is evaluated by management in terms of results obtained and objectives accomplished.

Single Audit Director is distinguished from the class of Principal Deputy Controller in that the latter assists in the administration of all functions and activities of the Office of the Controller and has general supervision over all accounting, auditing and fiscal systems activities performed. In the absence of the Controller and the Chief Deputy Controller, the Principal Deputy Controller is authorized to perform the duties of the Controller. A Single Audit Director does not have this authority.

Single Audit Director is distinguished from Chief Accountant Controller in that the latter is responsible for the day-to-day operations of the maintenance of the City's system of accounts and for ensuring the security of the City's assets while the former is responsible for the administration of a specialized technical accounting or auditing program operation which is supported by the data generated by work under the control of the Chief Accountant Controller. Single Audit Director is distinguished from Departmental Chief Accountant in that the latter is responsible for the fiscal operations of a single operating or proprietary department while the former is responsible for the operations of a centralized, coordinated accounting or auditing function of the Controller's Office such as Single Audit Report preparation.

Example of Duties: Provides highly complex technical direction in the

preparation of the annual schedule of Federal Financial Assistance in compliance with the Single Audit Act of 1986; plans, develops, implements and evaluates a major management accounting program; independently performs a review of relevant City accounting practices and internal controls, including work done by the Controller's Office; coordinates the work of subordinate employees with the work of other divisions, departments and agencies; develops and implements policies, regulations and procedures establishing uniform accounting controls and methods governing the operation of the program; directs preparation of program operational manuals; directs the training of all City department and agency personnel in the implementation of new policies, methods and procedures; represents the City of Los Angeles in relations with designated cognizant agencies; performs complex analyses of program administrative needs and problems, develops logical solutions and formulates sound recommendations to meet and maintain high levels of professional standards within the program; recommends and coordinates installation of fiscal operations changes intended to improve the efficiency and effectiveness of the accounting program for which the employee is responsible; analyzes and interprets accounting provisions of laws and regulations and recommends steps for their implementation; reviews existing legislation and analyze proposed legislation, ordinances, Charter provisions, GASB and FASB pronouncements, NCGA statements or other authoritative documents for their impact on the accounting program of the City and may make recommendations for the City's position on these proposed documents through the preparation of position papers; represents the Controller before the the City Council and Council committees and in discussions with elected officials, City officers, and representatives of other public and private agencies, as required; ensures the program is meeting its objectives, priorities and deadlines and takes corrective actions to achieve such; maximizes productivity through effective communication with, and motivation of, subordinate employees; and may occasionally be assigned other duties to meet departmental objectives and goals, for training purposes, or to meet technological changes or emergencies.

Qualifications: A good knowledge of governmental and commercial accounting; a good knowledge of cost accounting; a good knowledge of grant accounting and the theory and practice of overhead allocation; a good knowledge of the principles and practices of public financial administration; a good knowledge of the system of accounts and financial structure of the City; a good knowledge of the Charter, laws and ordinances relating to the financial administration of the City; a good knowledge of the principles of management; a good knowledge of human resources management techniques; a good knowledge of safety principles and practices; a working knowledge of the use of automatic data processing equipment and management accounting software applications used in the maintenance and auditing of accounting records; a working knowledge of the laws and regulations related to equal employment opportunity and affirmative action; a general knowledge of City personnel rules, policies and procedures; a general knowledge of memoranda of understanding as they apply to subordinate

personnel; the ability to read, understand, interpret and apply authoritative documents such as the City Charter, laws and ordinances, FASB and GASB pronouncements and OMB Circulars relating to the financial administration of the City government, the ability to analyze and interpret complex fiscal information and other data from large or numerous governmental units; the ability to identify and analyze the management information needs of a complex organizational environment; the ability to prepare comprehensive reports documenting and interpreting findings of analyses; the ability to formulate solutions to complex technical accounting administrative problems and to make sound recommendations justified by analytical findings; the ability to prepare and present oral and written presentations of complex material, advice and recommendations clearly, concisely, logically and convincingly; the ability to plan, supervise and evaluate the work of professional and clerical accounting employees; the ability to deal tactfully and effectively with elected officials, City officers, department management employees, representatives of other public and private agencies, and other City employees.

Three years of full-time paid supervisory professional experience in a position at the level of Single Audit Analyst in the City of Los Angeles with substantial responsibility for the implementation or administration of a large departmental or City-wide management accounting program; or three years of full-time paid professional experience in a public accounting practice with full responsibility for providing consultation services to a large governmental agency implementing or maintaining a management accounting program is required for Single Audit Director.

Current licensing by the State of California as a Certified Public Accountant is required.

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.