

**Summary of Duties:** Subject to executive approval, directs and administers auditing of all funds, accounts and records of all City departments and agencies; directs the activities of the Auditing Division of the Controller's Office; formulates and/or approves audit policies and procedures in compliance with City regulations and auditing standards; supervises the City's compliance with the Single Audit Act of 1984 and the Cost Allocation Plan (CAP); applies sound supervisory principles and techniques in building and maintaining an effective work force; fulfills affirmative action responsibilities; and does related work.

**Distinguishing Features:** The Director of Auditing administers auditing activities in the Office of the Controller of all City financial operations to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), other financial reporting mandates, and to promote efficiency and effectiveness. The incumbent reports to the top management of the department and work is reviewed in terms of objectives achieved.

A Director of Auditing differs from other auditing and accounting classes in that duties involve centralized responsibility for reviewing revenue and expenditures of all City offices, Departments, related organizations, and grant contracts.

Incumbents are responsible for the performance of the full range of supervisory activities including the application of discipline, processing and recommend resolution of grievances and evaluation of performance.

**Examples of Duties:** A Director of Auditing:

- \* Supervises the Auditing Division of the Controller's Office;
- \* Formulates and/or approve audit policies and procedures in compliance with City regulations and auditing standards;
- \* Plans and reviews audit methods and reports concerning financial systems and transactions of offices and City departments;
- \* Recommends improvements in City offices and departmental financial operations;
- \* Supervises the Single Audit Section of the Controller's Office;
- \* Directs preparation of the Schedule of Federal Financial Assistance;
- \* Develops policies and procedures to ensure the City's compliance with the Single Audit Act of 1984, and subsequent regulations;
- \* Consults with management of City offices and departments and agencies receiving federal grants to insure timeliness and accuracy of data;
- \* Consult with City Auditors and outside auditing agencies to resolve problems or discrepancies;
- \* Recommends improvements in reporting methods;
- \* Supervises the Cost Allocation Section of the Controller's

Office;

- \* Develops policies and procedures for preparation of the City's Cost Allocation Plan (CAP) AND INDIRECT COST RATES;
- \* Reviews Instructions, documentation, timetables, and methodology for gathering data;
- \* Reviews relevant regulations and principles to ensure City's compliance with Federal guidelines;
- \* Represents City's discrepancies with Federal, State and private auditors, regarding indirect cost recovery and reimbursement due to the City;
- \* Communicates equal employment/affirmative action information to employees;
- \* Applies job-related criteria in selecting, orienting, assigning, training, counseling, evaluating and disciplining subordinates;
- \* Assists employees in preparing for promotion as described in the City's Affirmative Action Program;

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 good knowledge of:**

- \* The theory and practice of governmental and commercial accounting and auditing;
- \* Generally Accepted Accounting Principles (GAAP);
- \* Generally Accepted Governmental Auditing Standards (GAGAS);
- \* Principles and practices of public financial administration;
- \* The utilization of data processing equipment and methods used in the maintenance of accounting records;
- \* Supervisory principles and practices, including planning, delegating and controlling the work of subordinates;
- \* Techniques of training, instructing and evaluation of subordinate work performance;
- \* Techniques for counseling, disciplining, and motivating subordinate personnel;
- \* Procedures for grievance handling;
- \* Supervisory responsibility for equal employment opportunity and affirmative action as set forth in the City's Affirmative Action Program;
- \* Effective safety principles and practices;

**A working knowledge of:**

- \* Memoranda of understanding as they apply to subordinate personnel;

**A general knowledge of:**

- \* City personnel rules, policies and procedures;

**The ability to:**

- \* Plan, organize, and direct a comprehensive auditing program;
- \* Analyze accounting systems and recommend necessary changes consistent with sound accounting practices and principles;
- \* Analyze situations accurately and adopt an effective course of action;
- \* Read, analyze and act upon complex authoritative regulatory documents and contracts;
- \* Prepare and present clear, complete, and concise reports using proper technical accounting language and correct English grammar in a logical and convincing manner, both verbally and in writing;
- \* Communicate in clearly understandable written and spoken English;
  
- \* Deal tactfully and effectively with governmental officials, management, subordinates and peers as well as with a variety of individuals from outside City service.
- \* Establish and maintain a work environment to enhance both employee morale and productivity.

**Minimum Requirements :**

1. Bachelor of Arts Degree in Accounting with at least two auditing courses, **and**
  
2. A valid Certified Public Accountant license issued by the State of California; **and**
  - a) Three years full-time paid professional experience with the City of Los Angeles in a position at the level of Chief Auditor Controller supervising a major financial auditing or accounting division with at least one of those years supervising auditing activities; **or**
  
  - b) Three years of full-time paid professional experience in a large public Accounting practice or governmental agency with responsibility for directing auditing activities.

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

**Licenses:** A valid California driver's license is required.

**Physical requirements:** Strength to perform average lifting of less than 15 pounds and occasionally over 25 pounds; 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.**