

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

**CLASS SPECIFICATION****03/09/01****PERFORMANCE AUDITOR, 1617**

**Summary of Duties:** Under general supervision, performs routine performance audits of moderate difficulty; conducts preliminary surveys, analyzes data, prepares audit documents; and performs related duties as assigned.

**Distinguishing Features:** Incumbents audit the performance of a broad range of City functions and enterprises, involving a considerable amount of contact with other City employees up to the level of General Manager, members of the public and news media. Employees in this class are expected to remain aware of performance audit standards including government auditing standards; be familiar with the concept of benchmarking and performance measurement in the public and private sectors; and, remain current on changes in best practices.

Performance Auditors are responsible for performing field work to complete audit assignments, including conducting preliminary surveys, analyzing data, interviewing pertinent individuals, documenting audit findings, preparing audit documents including work papers, audit point sheets, written reports, and presenting audit findings to management and other interested parties.

**Examples of duties:**

- Audits records of City departments and organizations to determine compliance with stated goals and objectives;
- Performs field work to obtain data relating to audits of organization programs and operations;
- Conducts interviews and prepares supporting documentation;
- Prepares work papers for review by the supervisor, including source, purpose and conclusion;
- Prepares audit point sheets;
- Prepares draft and final written reports;
- Presents audit findings.
- May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

**Qualifications:****Knowledges of:**

- Organization theory, public administration, systems theory, budgeting concepts and practices;
- Report writing techniques;
- General research and analytical techniques;

- Principals of internal control;
- Relevant safety principles and practices;
- Principals of organization, methods of analysis including program evaluation, operational auditing, cost-benefit analysis; work measurement, and work simplification analysis;
- Principals of effective management and administration of organizations;
- Theory, principals and practice of auditing City/government organizations, including the methods and procedures used to examine, verify and analyze operation records, statements, and reports;
- Accounting systems and financial structures;
- Office practices and procedures;
- Statistical methods, including qualitative and quantitative analysis and statistical sampling;
- Generally accepted government auditing standards, including qualifications;
- Computer based information systems and use of computers for research and analysis.

**The ability to:**

- Collect, compile, analyze and interpret data;
- Understand and apply instructions, and legal and contractual requirements to audit work;
- Conduct necessary research, using a variety of research techniques;
- Document audit findings in a variety of work papers;
- Identify problems and solutions;
- Write summaries in report format or for audit findings;
- Prepare detailed and complex draft and final reports
- Communicate effectively, both orally and in writing;
- Exercise good judgment, courtesy, and tact when interacting with elected officials and their staff, other employees, the public, subordinates, and others.

**Minimum Requirements:**

Graduation from a recognized four-year college or university; and, one year of full-time paid experience conducting performance, compliance, operations and/or program audits or program evaluations. A graduate level degree in business, accounting, public administration, political science, engineering, law or a related field, or designation as a Certified Public Accountant or Certified Internal Auditor may be substituted for the experience requirement.

**License:** A valid California driver's license may be required.

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 all of the duties, responsibilities, and required qualifications of any position shall be.**

