

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

CLASS SPECIFICATION

12-12-02

CHIEF INTERNAL AUDITOR, 1619

Summary of Duties: Under the general direction of the Deputy Director of Auditing, plans, organizes and coordinates the work of a group of professional, technical, and clerical employees engaged in conducting financial, performance, compliance and/or information technology audits of considerable scope, complexity and sensitivity; interacts with elected officials, City department managers and their staff, members of the public, and news media; assists in representing the City and Office of the Controller on municipal committees and before government officials, citizens' groups and others for the purpose of presenting and explaining report findings and recommendations; applies sound supervisory principles and techniques in building and maintaining an effective work force; fulfills equal employment opportunity responsibilities; and performs related duties as assigned.

Distinguishing Features: Employees in this class are expected to be up to date on, and apply new and revised financial, performance, compliance and/or information technology audit standards including government auditing standards and be familiar with auditing techniques in both the public and private sectors; and identify and implement best practices techniques to audit procedures.

A Chief Internal Auditor is responsible for managing senior and entry-level professional internal auditors in auditing City departments and organizations, managing multiple audit teams; and providing guidance and technical assistance to ensure the completeness, accuracy, and objectivity of audit reports, findings, and recommendations. A Chief Internal Auditor reports directly to the Deputy Director of Auditing and receives assignments in terms of broad objectives and desired results. A Chief Internal Auditor makes significant independent technical and administrative decisions within the guidelines of the Office of the Controller and Government Auditing Standards.

Incumbents in the class of Chief Internal Auditor are responsible for the performance of the full range of supervisory activities including the application of discipline, processing and resolution of grievances, and evaluation of performance.

Examples of duties:

- ?? Plans, directs, coordinates, reviews and approves the work of a group of senior and entry-level professional employees engaged in financial, performance, compliance, and/or information technology audits of City departments, including all operating departments and the Office of the Mayor, Chief Legislative Analyst, City Administrative Officer, Personnel Department, and other sensitive areas;
- ?? Manage the progress of fieldwork to assure the timely completion of assigned audits; performs a detailed documented review of work papers prepared by the auditor-in-charge and reviews other work papers to determine that the auditor-in-charge has performed a detailed, documented review of all audit work and to assure that all audit findings are properly supported;
- ?? Reviews and edits audit reports to ensure that reports are prepared in the proper format and in accordance with professional guidance; reviews all written correspondence related to audits to determine and initiate appropriate follow-up action;
- ?? Provides assistance in the development of the annual audit plan;
- ?? Conducts focus group and citizen surveys to determine performance indicators of importance to the public;

- ?? Assists the auditor-in-charge in the audit planning process, including the documented review and approval of audit programs, time budgets and other planning documents;
- ?? Informs the Deputy Director of Auditing of progress on engagements; takes action on technical, scheduling, and other problems. Brings recommended solutions to the Deputy Director of Auditing on a timely basis;
- ?? Provides training, leadership, and administrative direction to motivate and develop the capabilities of assigned staff. Conducts meaningful and timely performance appraisals for supervisors of assigned audits;
- ?? Performs general administrative work; acts as liaison to and maintains effective working relationships with line and operating departments,;
- ?? Assists employees in preparing for promotion as described in the City's Equal Employment Opportunity Program.

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications:

Knowledge of:

- ?? Generally Accepted Government Auditing Standards, including auditing theories, practices, and methods pertaining to governmental entities;
- ?? Generally accepted accounting principles as related to governmental entities;
- ?? Operations, services and activities of information systems audit program;
- ?? Computer auditing techniques and concepts;
- ?? Project management and systems development life cycle methodologies;
- ?? Operational characteristics of information processing systems, including operating systems, databases, networks, programming languages, communications, local area networks, and client-server and workstation technology;
- ?? Principles of organization, methods of analysis including program evaluation, financial auditing, performance auditing, information technology auditing, cost-benefit analysis, work measurement, and work simplification analysis;
- ?? Work measurement techniques and applications;
- ?? Statistical methods, including qualitative and quantitative analysis, and statistical sampling, and the principles of effective management and administration of organizations; and
- ?? Computer based information systems, and use of computers and auditing software for testing and analysis.

The ability to:

- ?? Organize, analyze and evaluate data, which may involve application of various techniques such as: work sampling, incremental analysis, break-even analysis, simulation, linear programming, probability analysis, cost-benefit analysis, random sampling and other similar analytical techniques;
- ?? Interpret and apply pertinent laws to specific situations found in the maintenance of governmental records; to direct and review the work of subordinate assistant auditors; to establish and prepare manuals and instructions on the work procedures required in carrying out audit activities;
- ?? Prepare clear and concise reports, manuals and instructions and to express oneself in oral and written form in a clear and concise manner; and to establish and maintain an effective working relationship with persons contacted in the course of work;
- ?? Determine if departments achieve stated objectives and performance levels and evaluate program results;
- ?? Identify opportunities to improve operations and City services;
- ?? Manage outside contractors assisting with financial, performance, compliance and/or information technology audits of City departments;

- ?? Communicate effectively, both orally and in writing;
- ?? Develop subordinates through training and performance feedback and to motivate subordinates to maximize productivity;
- ?? Exercise good judgment, courtesy, and tact when interacting with elected officials and their staff, other employees, the public, subordinates, and others; and
- ?? Maintain an independent attitude in all matters relating to the audit work and the audit organization, and use professional care in planning and reviewing audits and related reports.

Minimum Requirements:

Graduation from a recognized four-year college or university with a degree in accounting, business administration, information systems, or a related field; and three years of full-time paid experience in a position at least at the level of Internal Auditor IV supervising professional audit staff engaged in conducting independent financial, performance, compliance and/or information technology audits in accordance with Generally Accepted Government Auditing Standards or Generally Accepted Auditing Standards.

Appointment to a position in this class is subject to a one-year probationary period as provided by Section 1011 of the City Charter.

Desirable Qualifications:

Advanced degrees or certifications such as a Master's or Doctorate in Business Administration, Public Administration, or related field, designation as a Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) or Certified Information System Auditor are desired but not required.

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 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 the position will be.