

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

**CLASS SPECIFICATION****05-16-02****INTERNAL AUDITOR, 1625**

**Summary of Duties:** Performs professional performance, financial and information systems audits, conducts preliminary surveys, analyzes data, prepares audit documents, and audits accounting and related records of a variety of tenants, businesses, organizations and City departments to determine revenue payments to City departments, to verify the status of nonprofit organizations, and/or to determine the accuracy of departmental financial accounts, adequacy of internal controls, and information systems applications integrities, to evaluate the effectiveness and efficiency of program operations. Employees at the level of Internal Auditor III and IV apply sound supervisory principles and techniques in maintaining an effective workforce, fulfill affirmative action responsibilities, and perform related duties as assigned.

**Distinguishing Features:** Internal Auditor I is the normal entry level to the class. Under general supervision, employees are responsible for auditing the performance, finances and information systems 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, City government officials, concessionaires, lessees, permittees, persons engaged in commercial and governmental accounting work, members of the public and news media. Employees in this class are expected to remain aware of performance, financial, and information systems audit standards including government auditing standards; be familiar with the concept of benchmarking and performance measurement in the public and private sectors; remain current on changes in best practices; and must be able to recognize, within reason, inconsistencies, errors and falsifications in the records which are being audited. Incumbents normally work under the general supervision of a journey-level or working supervisor class.

Employees at the Internal Auditor II perform journey level auditing work and are responsible for difficult and complex performance, financial and information systems audits, and surveys of tenants, businesses, organizations and City departments' functions, programs and financial records.

Employees at the Internal Auditor III may supervise or may serve as a lead of employees over a small group of professional and administrative employees up to the level of Internal Auditor II.

Employees at the Internal Auditor IV supervise and direct subordinate staff engaged in the performance of a broad range of audits of City functions and organizations. An Internal Auditor IV oversees several project groups, some of which will be headed by an Internal Auditor III, and others comprised of one or more Internal Auditors in charge of projects or assignments requiring professional expertise. Incumbents also formulate, recommend and administer the audit policies and procedures for the Auditing Division.

**Examples of Duties:**

- Audits records of City departments and organizations to determine compliance with stated goals and objectives;
- Audits accounting systems and related records of business firms, lessees, permittees, concessionaires, charitable and nonprofit organizations, and City departments, both budgetary and independent;
- Performs fieldwork to obtain data relating to audits of organization programs and operations, including information related to departmental information technology;
- Meets with owners, chief executives, and other representatives of such organizations involved with City programs and arranges audits;
- Examines journals, ledgers, invoices, contracts, reports of C.P.A., corporation minutes and other related records;
- Evaluates information system controls, and assesses system security and data integrity;
- Prepares work papers and consolidates findings on prescribed forms for review by the supervisor, including source, purpose and conclusion;
- Conducts interviews and prepares supporting documentation;
- Prepares audit point sheets;
- Prepares draft and final written narrative reports;
- Presents audit findings;
- Explains appropriate ordinances, regulations, legal opinions and policies to officials of organizations and businesses being audited;
- Suggests possible improvements in methods of operation, performance, accounting and/or record keeping.
- May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

**Qualifications:****Knowledge of:**

- Organization theory, public administration, systems theory, theory and practices of commercial and governmental accounting, budgeting concepts and practices, and Generally Accepted Accounting Principles (G.A.A.P.);
- Theory, principle and practice of auditing City/government organizations, including the methods and procedures used to examine, verify and analyze operation records, statements, and reports; standards for the professional practices of Internal Auditing (Institute of Internal Auditors); Generally Accepted Auditing Standards (American Institute of Certified Public Accountants); and Information Systems Auditing standards;
- Report writing techniques;
- General research and analytical techniques;
- Internal controls, including an understanding of information system controls;
- Relevant safety principles and practices;
- Principles of organization, methods of analysis including program evaluation, operational auditing, cost-benefit analysis, work measurement, and work simplification analysis;
- Principles of effective management and administration of organizations;

**Knowledge of: (Cont'd)**

- Accounting systems and financial structures;
- Office practices and procedures;
- Statistical methods, including qualitative and quantitative analysis and statistical sampling;
- Generally accepted government auditing standards;
- 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;
- Understand, use and explain complex legal provisions in conducting audits;
- 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;
- Maintain good interdepartmental relations;
- Exercise good judgment, courtesy, and tact when interfacing with elected officials and their staff, other employees, the public, subordinates, and others.

**Minimum Requirements:**

1. Two years of full-time paid experience as an Auditor with the City of Los Angeles, or in a class at least at that level, conducting financial or program audits in accordance with Generally Accepted Governmental Auditing Standards; **or**
2. Graduation from a recognized four-year college or university **and** two years of full-time paid experience conducting performance, compliance, information systems, operations, financial or program audits in accordance with professional auditing standards.

A Master's degree in business, accounting, economics, finance, public administration, political science, computer science, engineering, law or designation as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Certified Information Systems Auditor (CISA) may be substituted for one year of the experience requirement.

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

**Physical Requirements:**

Persons in these classes must be able to lift at least five pounds and sometimes over fifteen pounds. Employees must have good speaking and hearing abilities and good eyesight. Some positions require frequent or extended standing or frequent bending, stooping, and reaching.

Persons with a medical limitation 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 the duties and responsibilities of any position shall be.**