



CLASS SPECIFICATION

6/28/07

SENIOR CONTROLLER AUDIT ANALYST, 1629

Summary of Duties: A Senior Controller Audit Analyst plans, organizes, performs and supervises a full range of audit and investigative related tasks in the Controller's Office. Audit related tasks may include assessing risks; developing audit objectives; conducting test work; and preparing audit documents. Types of audits may include performance, financial, compliance, and information systems. Investigative related tasks include investigating allegations of fraud, waste and abuse by City employees, contractors, or others connected with City programs. A Senior Controller Audit Analyst applies sound supervisory principles and techniques in maintaining an effective workforce, and fulfills affirmative action responsibilities. Senior Controller Audit Analysts may also be assigned to lead special projects related to their audit and investigative duties. Incumbents in the class of Senior Controller Audit Analyst, as bona fide supervisors, are distinguished from lead workers in that they 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.

Distinguishing Features: On behalf of the Office of the City Controller, a Senior Controller Audit Analyst plans, supervises and performs evaluations of any and all City departments, proprietary agencies, programs and contracted vendors that receive and/or expend City funds and investigates allegations reported to the Controller's Office regarding improprieties committed by City employees, contractors or others in connection with City programs. A Senior Controller Audit Analyst assesses whether departmental operations and City-funded programs are achieving their stated goals and objectives; delivering services efficiently; adequately safeguarding assets; accurately reporting revenues and expenditures; and complying with applicable rules and regulations. A Senior Controller Audit Analyst may also perform information technology reviews to determine the security and availability of systems and the reliability of data; evaluate the contract terms and services provided by the City's contracted vendors; and investigate allegations of fraud, waste and abuse on the part of City employees, contractor personnel, or others in connection with City programs. Senior Controller Audit Analysts are also responsible for performing contract management responsibilities since the complex and specialized nature of many of the Controller's audits require input from outside, subject matter experts.

The Office of the City Controller's audits are conducted in accordance with Generally Accepted Government Accounting Standards. The City Controller's reports are presented to the Mayor, City Attorney and City Council, and made available to members of the public. In addition, audit results are heard in public session by Council Committees and are often used to effect change to government operations, including broad policy changes.

The Office of the City Controller's investigative work is highly sensitive and involves confidential matters, some of which are criminal in nature. Investigative work often involves collaboration with prosecutorial agencies.

A Senior Controller Audit Analyst is responsible for conducting difficult and complex audit and investigative tasks with minimal supervision and may be assigned to perform assignments independently, however assistance for difficult technical matters is available. A Senior Controller Audit Analyst may be expected to perform the full range of auditing and investigative assignments and manage multiple projects of varying complexity simultaneously. Incumbents may serve as a lead over Controller Audit Analysts, checking work for quality and completeness, or supervise a team performing audits and investigations of average difficulty or supervise and direct subordinate staff in performing a broad range of audits and investigative assignments. A Senior Controller Audit Analyst may directly manage the most complex audits and investigations and simultaneously oversee multiple audit and investigative projects of varying complexity that are directly managed by incumbents in the same class.

Examples of Duties: Supervise and/or personally performs:

- Oversees and conducts preliminary surveys of City departments, functions and programs to identify areas that would most benefit from audit services;
- Develops audit scope, objectives and procedures;
- Plans investigative strategies and approaches;
- Leads interviews and prepares supporting documentation, such as summary write-ups and oral and written reports;
- Supervises staff in developing findings and summaries;
- Monitors field work, reviews work papers, and edits preliminary drafts and coordinates the preparation of the final report;
- Supervises, coordinates, trains and evaluates the work of professional and administrative support staff;
- Examines and analyzes a wide variety of documentary evidence such as bank records, financial records, systems of internal controls, contractor records, and other relevant records;
- Secures facts and develops evidence from all sources to establish the extent and nature of violations being investigated;
- Prepares and reviews audit point sheets, identifying all elements of an audit finding;
- Reviews and analyzes records of City departments and organizations to determine compliance with applicable rules and regulations;
- Performs walk-through of processes to gain clear understanding of departmental operations;
- Analyzes data and documents collected in support of the audit objectives;
- Reviews work papers prepared by staff and prepares and maintains own audit and investigative work papers;
- Recommends corrective action to resolve audit issues;
- Presents audit findings to departmental management;
- Represents the Office of the Controller before the City Council, Council Committees and other public meetings;
- Prepares draft and final written reports;
- Performs contract management tasks, such as writing requests for proposals, selecting contractors, evaluating deliverables and monitoring invoices and payment schedules;
- May occasionally direct special projects in support of Internal Audit Division goals;

- Participates in the development with the annual work plan; and
- May be occasionally assigned other duties for training purposes or to meet technological changes or emergencies.

Qualifications: Incumbents must have the following knowledge, skills, and abilities:

Knowledge of:

- Generally Accepted Government Auditing Standards; American Institute of Certified Public Accountants Standards, and Generally Accepted Accounting Principles;
- Supervisory principles and practices, including planning, delegating, reviewing, and controlling the work of subordinates;
- Techniques of training, instructing, and evaluating subordinates' work performance;
- Techniques for counseling, disciplining, and motivating subordinate personnel;
- Principles of public administration, accounting, budgeting, organization theory, and systems theory;
- Accounting, financial and management information systems;
- Investigative techniques and procedures for conducting investigations;
- Rules of evidence and court procedures;
- Techniques of identifying, preserving and presenting evidence;
- Interviewing techniques and strategies;
- Privacy rules;
- Principles and practices of confidentiality;
- Report writing techniques;
- General research and analysis techniques;
- Principles of risk assessment and internal control evaluation;
- Program evaluation, performance measurement and cost-benefit analysis;
- Statistical methods, including qualitative and quantitative analysis and statistical sampling;
- City Personnel rules, policies, and procedures;
- Supervisory responsibility for equal employment opportunity; and
- Memoranda of Understanding as they apply to subordinate personnel.

Ability to:

- Collect, compile, analyze and interpret data;
- Understand and apply instructions, and legal and contractual requirements to audit work;
- Analyze complex operations, organizational issues and problems;
- Identify alternatives and develop sound, logical, fact-based conclusions and recommendations;
- Communicate clearly and effectively, both verbally and in writing;
- Understand, interpret and apply federal, state and local laws and regulations, including City Charter and Municipal Code;
- Work in a variety of complex settings with new and often significant organizational issues;
- Exercise good judgment, courtesy, tact and cultural sensitivity when interacting with elected officials and their staff, City employees, the public, subordinates, contractors

and others;

- Remain calm, professional, and focused when interviewing distraught, angry or combative persons;
- Take witness statements; and
- Maintain confidentiality of evidence.

Minimum Requirements:

1. A Bachelor's Degree from a recognized college or university in Business Administration, Economics, Finance, Accounting, Government, Political Science, Criminal Justice, Computer Science or in a related field; and
2. Three years of full-time paid experience evaluating business operations, program effectiveness, financial management controls, or allegations of fraud and abuse in accordance with professional standards in a class at least at the level of Controller Audit Analyst.

NOTE: A Juris Doctorate or Masters Degree in business, accounting, economics, finance, public administration, public policy, or political science can be substituted for one year of the experience requirement.

Professional designation such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information System Auditor (CISA), and Certified Fraud Examiner (CFE) is highly desirable. Coursework in accounting is also highly desirable.

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

Physical Requirements: Strength to perform average lifting up to 15 pounds maximum and occasionally over 25 pounds; good speaking and hearing ability.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the 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.