

## INTERNAL AUDITOR

### **DEFINITION**

Under general supervision, performs a variety of audits, including performance/management audits, compliance and internal control review audits and financial auditing.

### **SUPERVISION RECEIVED/EXERCISED**

Receives supervision from the Principal Internal Auditor. Exercises no supervision.

### **DISTINGUISHING CHARACTERISTICS**

Internal Auditor is the working level class in the professional auditing series. Incumbents perform professional auditing duties requiring the application of generally accepted governmental auditing standards. Assignments may involve independently performing a variety of audits including performance/management audits, compliance and internal control review audits and some financial auditing. This class differs from Principal Internal Auditor in that incumbents of the latter perform more complex auditing duties requiring the application of independent judgment and provide lead direction and administrative oversight to subordinate staff including Internal Auditors.

### **EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES**

(May include, but are not limited to, the following:)

Independently reviews and evaluates the efficiency, effectiveness, and legal compliance of a wide variety of City departments, programs, and outside agencies as appropriate.

Examines financial data, organizational structures, management systems, and operating policies and procedures to determine if:

- 1) program operating objectives, goals and control procedures are properly established;
- 2) resources are managed and utilized effectively and economically;
- 3) program has complied with applicable laws and regulations; and
- 4) desired operating results are being achieved.

Performs complete audit process including planning the audit, preliminary survey, examining and evaluating information, communicating results, suggesting improvements or alternatives to management, and establishing follow-up procedures.

Performs detailed audits and examinations of City department records, structures, processes, functions, etc., as well as special requests from the Mayor, City Manager, or Department Directors.

Performs internal cash and other fiscal type audits as required; prepares written reports of audits with appropriate comments and recommendations for improvements as necessary.

May assume a lead role in a large, complex audit where specific experience is necessary.

Performs other related duties as required.

### **JOB RELATED AND ESSENTIAL QUALIFICATIONS**

#### **Knowledge of:**

Generally accepted governmental accounting and auditing standards.

Modern office methods, practices, and procedures including data processing and personal computer applications, procedures and equipment.

The general principles of public finance, governmental budgeting and financial reporting, and cost accounting.

#### **Skills to:**

Operate modern office equipment including computer equipment.

#### **Ability to:**

Interpret and analyze a wide variety of governmental codes, ordinances and administrative orders.

Follow projects through completion with minimum direction and to maintain strict timetables for completion of assigned activities.

Express audit findings and ideas clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with the public, governmental officials, management and other employees.

**MINIMUM QUALIFICATIONS**

**Education:**

Graduation from an accredited college or university with a Bachelor's Degree in business administration, public administration, accounting or a related field.

Possession of a Certified Internal Auditor Certificate or Certified Public Accountant license is desirable, but not required.

**Special Requirements:**

Possession at time of appointment and continued maintenance of a valid California Driver License.

APPROVED: (Signature on file)  
Director of Personnel Services

DATE: 03/13/2006