

## CITY OF WASCO POSITION DESCRIPTION

PERTINENT POSITION DESCRIPTION DATA		
<b>Position Title</b> Internal Auditor	<b>Department :</b> Finance	
<b>Reports to:</b> Accounting Manager	<b>FLSA Classification :</b> Non-Exempt	
<b>Career Ladder:</b> Accounting Supervisor	<b>Pay Grade:</b>	<b>Approval Date:</b> 08/16/05

**POSITION SUMMARY:**

The fundamental reason this classification exists is to perform revenue, financial, and compliance audits of City businesses and performs operational audits in assigned areas and functions.

---

**CLASS CHARACTERISTICS:**

Auditor is a fully experienced class capable of independently performing the full range of auditing duties. Successful performance in this class requires a thorough knowledge of accepted audit procedures and an ability to exercise sound, independent judgment within established guidelines

---

**ESSENTIAL RESPONSIBILITIES:**

Performs or assists in performing audits of highly technical or complex areas

Performs background investigations (i.e., preliminary fieldwork) as necessary; interviews appropriate personnel; determines data requirements; accumulates, verifies, and analyzes available data; observes actual practices and evaluates functional operating techniques, identifies existing or potential problem areas

Discusses preliminary findings with division management and prepares documenting memoranda of the results of the meeting for the work papers

Prepares audit memos detailing findings and recommendations and discusses findings and recommendations with appropriate management personnel

Reviews audit memos for inclusion in the final report; assists in assembly of final report

Prepares drafts of the audit report, including the findings, recommendations, auditor comments and additional auditor notes

Ensures work papers for assigned areas are assembled to support the findings and are maintained correctly

Maintain the City's fixed asset ledger. Process addition and deletions to City inventories and maintain systematic identification controls

Maintains expenditure and budgetary control accounts and accounting inventory of equipment and identifies new purchases

Reviews, analyzes and verifies the accuracy and completeness of accounting and financial records against contracts, agreements or other City guidelines and documents

Selects appropriate samples for audit; conducts field audits and verifications and audits outside organizations having contractual agreements with the City

Maintains current knowledge of auditing quality assurance guidelines and methods for ensuring internal system and financial controls

Completes survey and research to develop an understanding of the project and to establish the scope and objectives for the examination

Participates in fieldwork to identify, test, and evaluate practices and procedures. Reaches agreement on observations and findings and report recommendations and responses

Reviews progress on implementing the recommended improvements

Reviews the system of internal controls. Confirms adequacy and effectiveness of the controls. Identifies deviations from policies and standards

Presents the final report, including the department's plan to the Administrative Services Director, and City Council as appropriate

Keeps current with developments in local governmental and stays abreast of evolving audit techniques and practices. Serves as contact person for reports of mismanagement and abuse

Reviews regulatory requirements grants and determine the impact on existing systems and records

Performs other or related duties as assigned

---

#### **MINIMUM QUALIFICATIONS:**

**Knowledge of** –Principles and practices of general fund and governmental accounting, including procedures, systems, financial statements and methods of reporting; Principles and practices of public agency auditing; Principles and practices of business computer applications, including audit controls, terminology and input/output concepts; Legal and procedural guidelines for accounting and financial transactions and record keeping and interpretations of contract provisions and agreements

**Skilled in** -Preparing clear, concise and complete statistical and financial reports and other written correspondence; Evaluating financial statements, accounts and reports to ensure accurate reconciliation of data; Applying recognized auditing quality assurance standards to each auditing project; Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines; Exercising sound independent judgment within established guidelines; Interpreting contract and agreement terms, provisions and conditions; Performing comparative analyses of financial

data and reports and arriving at logical conclusions and recommendations; Establishing and maintaining effective working relations with those contacted in the course of work

**Ability to** - Effectively plan, organize, and manage complex auditing projects and activities; design, implement, and monitor internal audit programs, systems, and procedures; Use professional accounting and audit judgment and apply generally accepted auditing standards in all assignments; Analyze, interpret, explain, and audit compliance with various Federal, State, and third-party regulations, rules and procedures, City ordinances, and department policies and procedures; Analyze statistical and financial data and make effective recommendations regarding financial and accounting procedures and work Flow; Acquire subject-matter expertise in the area of work assigned; Prepare and present complex narrative and statistical reports, correspondence, and other documents; Establish and maintain effective working relationships with public officials, public/private agencies, executive staff and others on a variety of issues

**Licenses and Certificates** – Possession of or ability to obtain a valid California Driver’s License may be required

**Physical Abilities and Work Environment** – The employee must be able to sit for lengthy periods of time in an indoor office environment. Must possess the manual dexterity to use keyboard equipment for lengthy periods of time must be able to lift up to 10 lbs and work under time pressures.

**Other** – Must complete an annual Statement of Economic Interest. Bilingual fluency in English and Spanish is desirable.

---

## **EDUCATION AND EXPERIENCE:**

Any combination of experience and education that would be likely to provide the required knowledge, skills, and abilities could be qualifying, as determined by the City. A typical way to obtain the knowledge, skills, and abilities is:

**Experience** – Two years of professional auditing experience, preferably in a public agency or governmental setting

**Education** - Graduation from an accredited four-year college or university with 21 semester units or 32-quarter units of accounting, including a course in auditing

---

## **ACKNOWLEDGEMENT**

A review of this position has excluded the marginal functions of the position that are incidental to the performance of essential job duties. The duties and responsibilities are essential job responsibilities and requirements and are subject to possible modification to reasonably accommodate individuals with disabilities. To perform this job successfully, the incumbent(s) will possess the knowledge, skills and abilities to perform each duty proficiently. The requirements listed in this document are the minimum levels required for this position.

I acknowledge that I have received a copy this position description

---

Print Name

---

Signature

---

Date