

AUDITOR IV

NATURE AND VARIETY OF WORK

This is principal level lead and/or supervisory audit and investigative work in the areas of performance, financial auditing and budget review. Incumbents perform the most complex auditing assignments in assigned functional areas. Work is performed under the general supervision of a senior Auditor and assignments are reviewed for accuracy, completeness and adherence to generally accepted auditing principles, techniques and procedures.

EXAMPLES OF WORK (ILLUSTRATIVE ONLY)

Leads/supervises the more difficult or controversial audits to include the following auditing responsibilities.

Determines compliance with and relevance of established laws, ordinances, policies and procedures by interviewing CAO, Council Administrator, agency heads, sub-contractors, division/bureau heads.

Determines management efficiency, economy and effectiveness in comparison to available standards/similar activities in other jurisdictions and make appropriate recommendations or suggest necessary corrective action.

Conducts performance/financial audits/studies for medium to large sized departments or smaller but more complex agencies.

Briefs agency being examined/discusses scope and purpose of audit/techniques and requirements (pre-audit conference).

Confers/advised legislative/executive level staff, Board of Directors and agency heads, sub-contractors/grantees, bureau/division heads, to discuss findings and conclusions of final draft report.

Conducts preliminary survey for background information/determine scope of performance/financial/special audits.

Performs cost benefit analysis of existing proposed programs.

Prepares work papers to support audit findings, comments and recommendations.

Typical budget preparation/analysis tasks may include: reviews/analyzes/determines accuracy of proposed budgets and drafts report of recommended changes.

May be required to use automated equipment in conjunction with assigned duties and responsibilities.

Willingly and cooperatively performs tasks and duties which may not be specifically listed in the class specification or position description, but which are within the general occupational category and responsibility level typically associated with the employee's class of work.

REQUIRED KNOWLEDGES, SKILLS AND ABILITIES

Extensive knowledge of principles, theories, techniques and practices of modern accounting and auditing and their application to governmental entities and private industry.

Knowledge of procedures and legislation controlling the activity being audited.

Skill in application of various audit techniques to the collecting of evidence and in maintaining uniform professional standards of field work.

Ability to analyze and interpret accounting data, systems and reports.

Ability to apply the principles, theories, techniques and practices of professional auditing to situations encountered.

Ability to gather, assemble, consolidate and analyze facts and draw conclusions.

Ability to define solutions to problems and visualize the effect of changes recommended.

Ability to lead and/or supervise subordinate staff.

MINIMUM QUALIFICATIONS

Bachelor's Degree in accounting/business/public administration or a closely related field, plus three (3) years of professional experience with one (1) year in a lead capacity in auditing and/or accounting; or an equivalent combination of education and experience.

DESIRABLE QUALIFICATIONS

CIA and/or CPA

REVISED: 9/85

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REVISED: 10/88