

AUDITOR, 1517
SENIOR AUDITOR, 1518

Summary of Duties : Audits accounting and related records of a variety of tenants, businesses, and organizations to determine the accuracy of revenue payments to City departments or to verify the status of nonprofit organizations; audits City departments to determine the accuracy of departmental accounts and adequacy of internal controls; or supervises the above work and performs the more difficult and complex audits; and does related work.

Distinguishing Features : The work of an Auditor involves field auditing of business or nonprofit organizations, which requires meeting and working with executives, City government officials, vessel owners, concessionaires, lessees, permittees, and persons engaged in commercial and governmental accounting work. An employee of this class must be able to recognize, within reason, inconsistencies, errors, and falsifications in the records which are being audited. Auditors normally work under the supervision of a Senior Auditor who makes assignments, may check the work while an audit is in progress, and reviews the Auditors' reports and recommendations.

A Senior Auditor is responsible for the development, implementation and maintenance of an audit program and supervises a group of Auditors and/or accounting and other employees. An employee of this class may also serve as chief accounting employee for a small department. The work of a Senior Auditor requires frequent meetings with owners, heads of organizations or their representatives, and heads of City departments. An employee of this class must exercise considerable independent judgment, initiative, and ingenuity in assigning work, developing procedures, and in analyzing and interpreting financial records and reports of audits. A Senior Auditor normally receives supervision through established policies, verbal and written assignments, conferences, and review of audit and progress reports.

The work of these classes is distinguished from that of the Tax Auditor series in that the latter requires a special knowledge of pertinent tax laws, ordinances, rules, regulations, and court decisions and legal opinions to determine City business, cigarette, transient occupancy, sales, and use taxes.

Examples of Duties : Auditor : Audits accounting and related records of business firms, vessel owners, lessees, permittees, concessionaires, charitable and other nonprofit organizations, and City departments, both budgetary and independent; meets with owners, chief executives, and other representatives of such organizations and arranges audits; examines journals, ledgers, invoices, contracts, reports of C.P.A. and public accountant audits, corporation minutes and other related records; prepares working papers and consolidates findings on

prescribed forms; prepares narrative reports as needed; analyzes differences between payments made and audit findings; explains appropriate ordinances, regulations, legal opinions, and policies to officials of organizations and businesses being audited; suggests possible improvements in methods of accounting and record-keeping; analyzes operating efficiency of tenants and makes recommendations;

Audits ships' manifests, dock receipts, delivery orders, railroad waybills, bills of lading, and other records of steamship companies and terminal operators to determine the accuracy and adequacy of wharfage, demurrage and storage payments to the City; audits the records of lumber companies to verify dockage, storage and wharfage reports; audits records of holders of percentage leases and permits to ascertain the adequacy of payment to the City; audits records of oil companies to determine compliance with oil royalty contracts;

Makes field audits of City departments; reconciles accounting records with supporting documents; tests inventory and payroll records; makes cash counts; examines systems of accounting and internal control;

Audits records of charitable organizations to determine conformance to City ordinances and policies regulating charitable solicitations; audits corporations to determine nonprofit status for exemption from City business taxes and permit fees; recommends standardized accounting methods for funds raised through charitable solicitation; audits monthly Income and Expense Statements of bingo game licensees to determine accuracy of statements and consequent percentage fees due the City;

Reviews the records of concessionaires and lessees at recreational facilities, such as boat rental operations, restaurants, and refreshment stands; reviews fee schedules in concessionaire contracts and relate these to operating conditions; recommends changes in specifications and rate structures;

Audits invoices, waybills, taxi-cab dispatches and driver-owner records, cable television and other franchises granted by the City, affirmative action and employment records, social benefits, financial statements, claims of ambulance permit holders, records of parking lot operations, records of grant operated agencies and other records to determine the adequacy of revenue payments or to verify compliance with contracts, agreements, or local, state or federal rules and regulations;

Makes field and office audits of airport tenants and other users of airport facilities to determine the adequacy of revenue payments and related reports; reviews airline landing reports, sales records, and shift reports of parking operations; and reviews leases and operating agreements for compliance to terms thereof.

Senior Auditor : Supervises a group of Auditors engaged in the above work; personally performs difficult and complex audits; prepares audit

requests and assigns Auditors to perform the audits; personally conducts large audits requiring several Auditors, and in connection with these and other audits makes preliminary arrangements with business owners or their representatives for time, space, and equipment to conduct audits; plans audit procedures; assigns tasks to Auditors; reviews the work of Auditors and advises them regarding difficult problems; prepares or supervises the preparation of audit reports; reviews departmental internal control procedures; reviews and approves mileage and work reports; develops new sources of revenue; interprets rental provisions in leases; conducts internal audits to determine the condition of petty cash and mailing service funds, and equipment and parts inventories; investigates the financial status of insurance companies applying for permission to write insurance on carriers for hire and prepares recommendations for departmental approval; prepares annual cost studies and year-end financial reports.

Both Classes : May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications :

<u>Knowledges</u> :	<u>Auditor</u>	<u>Senior Auditor</u>
Theory and practices of commercial and governmental accounting; and Generally Accepted Accounting Principles (G.A.A.P.)	Good	Good
Auditing procedures, including methods used to examine, verify, and analyze financial and operating records, statements, and reports; standards for the professional practice of Internal Auditing (Institute of Internal Auditors); and Generally Accepted Auditing Standards (American Institute of Certified Public Accountants)	Good	Good
Accounting system and financial structure of the City;	Working	Good
City Charter provisions, ordinances, court decisions, and City Attorney opinions relating to franchise requirements;		Good

Senior
Knowledges (Cont) :

Auditor
Auditor

Principles and practices of supervision;
Good

Safety principles and practices;
Good

Laws and regulations relating to equal
employment opportunity and affirmative
action;
Working

City personnel rules, policies and pro-
cedures;
General

Memoranda of understanding as they apply
to subordinate personnel;
General

Abilities :

Prepare detailed and complex audit working
papers and audit reports;
X X

Operate calculating machines and make
rapid and accurate computations;
X X

Understand, use, and explain complex legal
provisions in conducting audits;
X X

Exercise good judgment, courtesy, and tact
when entering business offices and receiving
office callers;
X X

Maintain good interdepartmental relations;
X X

Plan, organize, direct, coordinate and
control a group of professional
employees engaged in auditing duties.
X

Graduation from a recognized four-year college or university with specialization in
accounting, and at least one course in auditing, is required for Auditor. Six
months of experience in financial auditing may be substituted for the course in

auditing.

Two years of professional experience as an Auditor, or in a position which is at least at that level which provides financial auditing experience is required for Senior Auditor.

License : Both Classes : A valid California driver's license is required.

Physical Requirements : Both Classes : Strength to perform lifting up to five pounds and occasionally over fifteen pounds; good speaking and hearing ability; and good eyesight for close work.

Persons with handicaps may be capable of performing the duties of some of these positions in these classes. Such determination must be made by the medical examiner on an individual basis.

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.