

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

## CLASS SPECIFICATION

12/11/03

POLICE PERFORMANCE AUDITOR, 1627

**Summary of Duties:** Performs professional performance audits relating to the Federal Consent Decree; conducts comprehensive procedural and operational audits of Police Department programs, procedures, and activities; analyzes data, prepares audit documents and reports; and performs related duties as assigned.

**Distinguishing Features:** A Police Performance Auditor is responsible for conducting performance audits related to the Federal Consent Decree, which includes, but is not limited to, stratified random samples of warrant applications and affidavits, arrest, booking, and charging reports, use of force reports, motor vehicle and pedestrian stops, and confidential informant control packages. Incumbents in this class are expected to remain aware of performance audit standards including Generally Accepted Government Auditing Standards (GAGAS); be familiar with the concept of benchmarking and performance measurement in the public sector; remain current on changes in best practices; and must be able to recognize, inconsistencies, errors, omissions and falsifications in the reports that are being audited. An employee in this class may supervise or may serve as a lead of employees over a small team of employees. An incumbent may also make recommendations for the formulation and administration of audit policies and procedures for the Audit Division.

A Police Performance Auditor is distinguished from that of an Internal Auditor in that the latter is responsible for carrying out City-wide audits of City financial programs, information system controls, tenants, and concessionaires.

### **Examples of Duties:**

- Audits Police Department records to determine compliance with stated goals and objectives;
- Conducts periodic audits of stratified random samples relating to the Federal Consent Decree;
- Performs fieldwork to obtain data relating to audits of Police Department programs and operations;
- Conducts comprehensive procedural and operational audits of Police Department programs, procedures, and activities;
- Meets with departmental management and the Independent Monitor to discuss audit findings;
- Examines data and other related documents and reports relating to the Consent Decree;
- Prepares work papers and consolidates findings on prescribed forms for review by the supervisor, including source, purpose and conclusion;
- Conducts interviews and prepares supporting documentation;
- Prepares audit point sheets;

- Prepares draft and final written narrative reports;
- Recommends possible improvements in methods of operation and performance and/or record keeping;
- Acts as an audit liaison to other departmental personnel conducting audits;
- Prepares audit plans to meet stated audit objectives;
- May supervise or act as a lead of employees over a small team of employees and apply sound supervisory principles and techniques in maintaining an effective workforce.
- May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

**Qualifications:****Knowledge of:**

- Theory, principle and practice of auditing law enforcement organizations, including the methods and procedures used to examine, verify and analyze operation records, statements, and reports; standards for the professional practices of Internal Auditing (Institute of Internal Auditors); and Generally Accepted Auditing Standards (American Institute of Certified Public Accountants);
- Report writing techniques;
- General research and analytical techniques;
- Relevant safety principles and practices;
- Principles of organization, methods of analysis including program evaluation, operational auditing, cost-benefit analysis, work measurement, and work simplification analysis;
- Principles of effective management and administration of law enforcement organizations;
- Police Department operations, practices and procedures;
- Statistical methods, including qualitative and quantitative analysis and statistical sampling;
- Generally Accepted Government Auditing Standards;
- Word processing, data base, and spreadsheet software programs (Word and Excel).

**The ability to:**

- Collect, compile, analyze and interpret data;
- Understand and apply instructions, and legal and contractual requirements to audit work;
- Understand, use and explain complex legal provisions in conducting audits;
- Conduct necessary research, using a variety of research techniques;
- Document audit findings in a variety of work papers;
- Identify problems and solutions;
- Write summaries in report format or for audit findings;
- Prepare detailed and complex draft and final reports ensuring reports are timely, complete, accurate, objective, convincing, clear and as concise as the subject permits;
- Communicate effectively, both orally and in writing;
- Maintain good interdepartmental relations;

- Exercise good judgment, courtesy, and tact when interfacing with the Federal Monitor and his staff, elected officials and their staffs, subordinates, other Department employees, and members of the public.

**Minimum Requirements:**

Graduation from a recognized four-year college or university **and** two years of full-time paid experience conducting performance, compliance, operations, financial or program audits in accordance with professional auditing standards.

Designation as a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), or Certified Internal Auditor (CIA) is highly desired, but not required.

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

**Physical Requirements:**

Persons in these classes must be able to lift at least five pounds and sometimes over fifteen pounds. Employees must have good speaking and hearing abilities and good eyesight. Some positions require frequent or extended standing or frequent bending, stooping, and reaching.

Persons with a medical limitation may, with reasonable accommodations, be capable of performing the duties of some of the positions in this class. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the position, and the appointing authority's ability to effect reasonable accommodations to the person's 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 the duties and responsibilities of any position shall be.**