



## CLASS SPECIFICATION

6/28/07

### CONTROLLER AUDIT ANALYST, 1628

**Summary of Duties:** Under general supervision, a Controller Audit Analyst performs a full range of audit and investigative related tasks in the Controller's Office. Audit related tasks may include assessing risks; developing audit objectives; conducting testwork; and preparing audit documents. Types of audits may include performance, financial, compliance, and information systems. Investigative related tasks include investigating allegations of fraud, waste and abuse by City employees, contractors, or others connected with City programs. Controller Audit Analysts may also be assigned to special projects related to their audit and investigative duties.

**Distinguishing Features:** On behalf of the Office of the City Controller, a Controller Audit Analyst evaluates any and all City departments, proprietary agencies, programs and contracted vendors that receive and/or expend City funds and investigates allegations reported to the Controller's Office regarding improprieties committed by City employees, contractors, or others in connection with City programs. Under general supervision, a Controller Audit Analyst assesses whether departmental operations and City-funded programs are achieving their stated goals and objectives; delivering services efficiently; adequately safeguarding assets; accurately reporting revenues and expenditures; and complying with applicable rules and regulations. A Controller Audit Analyst may also perform information technology reviews to determine the security and availability of systems and the reliability of data; evaluate contract terms and services provided by the City's contracted vendors; and investigate allegations of fraud, waste and abuse on the part of City employees, contractor personnel, or others in connection with City programs.

The Office of the City Controller's audits are conducted in accordance with Generally Accepted Government Accounting Standards. The City Controller's reports are presented to the Mayor, City Attorney and City Council, and made available to members of the public. In addition, audit results are heard in public session by Council Committees and are often used to effect change to government operations, including broad policy changes.

The Office of the City Controller's investigative work is highly sensitive and involves confidential matters, some of which are criminal in nature. Investigative work often involves working closely with prosecutorial agencies.

Controller Audit Analysts work in teams and independently under the supervision of a Senior Controller Audit Analyst or above. Incumbents work in a supporting role in gathering, analyzing and reporting information relevant to specific audit and investigative tasks. Incumbents are responsible as a team member to make recommendations for corrective action while conducting moderately complex audit and investigative tasks. Controller Audit Analysts may be assigned to independently perform low to moderately complex assignments.

**Examples of Duties:**

- Assists in conducting preliminary surveys of City departments, functions and programs to identify areas that would most benefit from audit services;
- Assists in developing audit scope, objectives and procedures;
- Assists in planning investigative strategies and approaches;
- Conducts interviews and prepares supporting documentation, such as summary write-ups and oral and written reports;
- Secures facts and develops evidence from all sources to establish the extent and nature of violations being investigated;
- Examines and analyzes a wide variety of documentary evidence such as bank records, financial records, systems of internal controls, contractor records, and other relevant records;
- Prepares audit point sheets, identifying all elements of an audit finding;
- Reviews and analyzes records of City departments and organizations to determine compliance with applicable rules and regulations;
- Performs walk-throughs of processes to gain a clear understanding of departmental operations;
- Analyzes data and documents collected in support of the audit objectives;
- Prepares and maintains audit and investigative work papers;
- Recommends corrective action to resolve audit issues;
- Presents audit findings to management;
- Prepares draft written reports;
- Performs contract management tasks, such as writing requests for proposals, selecting contractors, evaluating deliverables and monitoring invoices and payment schedules;
- May be occasionally assigned to special projects in support of Internal Audit Division goals; and
- May be occasionally assigned other duties for training purposes or to meet technological changes or emergencies.

**Qualifications:** Incumbents must have the following knowledge, skills, and abilities:

**Knowledge of:**

- Generally Accepted Government Auditing Standards; American Institute of Certified Public Accountants Standards, and Generally Accepted Accounting Principles;
- Principles of public administration, accounting, budgeting, organization theory, and systems theory;
- Accounting, financial and management information systems;
- Investigative techniques and procedures for conducting investigations;
- Rules of evidence and court procedures;
- Techniques of identifying, preserving and presenting evidence;
- Interviewing techniques and strategies;
- Privacy rules;
- Principles and practices of confidentiality;
- Report writing techniques;
- General research and analysis techniques;

- Principles of risk assessment and internal control evaluation;
- Program evaluation, performance measurement and cost-benefit analysis;
- Statistical methods, including qualitative and quantitative analysis and statistical sampling;
- City personnel rules, policies and procedures; and
- Effective safety principles and practices.

**Ability to:**

- Collect, compile, analyze and interpret data;
- Understand and apply instructions, and legal and contractual requirements to audit work;
- Analyze complex operations, organizational issues and problems;
- Identify alternatives and develop sound, logical, fact-based conclusions and recommendations;
- Communicate clearly and effectively, both verbally and in writing;
- Understand, interpret and apply federal, state and local laws and regulations, including City Charter and Municipal Code;
- Work in a variety of complex settings with new and often significant organizational issues;
- Exercise good judgment, courtesy, tact and cultural sensitivity when interacting with elected officials and their staff, City employees, the public, subordinates, contractors and others;
- Take witness statements; and
- Maintain confidentiality of evidence.

**Minimum Requirements:**

A Bachelor's degree from a recognized college or university in Business Administration, Economics, Finance, Accounting, Government, Political Science, Criminal Justice, Computer Science or in a related field.

A Juris Doctorate or Masters Degree in business, accounting, economics, finance, public administration, public policy, or political science is preferred. Professional designation such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information System Auditor (CISA), and Certified Fraud Examiner (CFE) is highly desirable. Coursework in accounting is also highly desirable.

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

**Physical Requirements:** Strength to perform average lifting up to 15 pounds maximum and occasionally over 25 pounds; good speaking and hearing ability.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the 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 all of the duties, responsibilities and required qualifications of any position shall be.**