

Auditor 1517  
Task List - 2019

1. Discusses the preparation for and performance of proposed audits with supervisors in order to determine the procedure to be used for the audit, such as payroll procedures and cash disbursements and receipts procedures, and makes adjustments to the auditing procedure as necessary.
2. Analyzes previous audit reports, selects appropriate files concerning audit period to be reviewed, such as correspondence and approvals, and reads appropriate sections of sources such as City Charter, Administrative Code, Municipal Code, Contracts, leases, State and Federal Regulations (e.g. Uniform Guidance) and minutes and resolutions of the City Council or Commissions in order to plan the auditing process that will be utilized.
3. Contacts audited organization in writing or through telephone in order to arrange timing of audit, give contract number and period, and arrange for necessary resource availability, such as documents to be reviewed, location of the audit, and to establish a contact person for the duration of the audit.
4. Meets with owners, Chief Executives, and other representatives of audited organizations, such as accountants, in order to discuss the process, objective, and scope of the audit, request necessary resources, such as documents to be reviewed, location of the audit, resolve outstanding issues with the audit, or to discuss findings in an exit conference.
5. Analyzes audited organization's organizational chart to determine the chain of command of the organization, and the functions of divisions, in order to identify the disbursement of costs and allocation within the organization, and to verify that reported positions exist within the organization.
6. Reviews the Internal Control Questionnaire, filled out by the Fiscal Officer, in order to evaluate the audited organization's system of internal control.
7. Interviews Fiscal Officer to determine flow of process and then draws a flow chart in order to have a basis for evaluation of control of revenues, expenditures, and documents within an organization.
8. Reviews account ledgers and records to be examined during the audit in order to determine if they have been maintained in accordance with generally accepted accounting principles, such as revenue recognition, and meet the record-keeping requirements of the City of Los Angeles, such as keeping records from previous fiscal years.

9. Defines audit program in writing, based on analysis of the audited organization's internal control, and standard audit procedures, such as payroll procedures and cash disbursements and receipts procedures, in order to facilitate the audit process of an organization or department.
10. Physically observes flow of documents, or checks a document after it has been processed through the organization or department's internal control system for appropriate approvals, in order to test the internal control of the organization as found in Internal Control Questionnaire or flow chart.
11. Records observed internal control deficiencies in the overall system found during the tests, such as improper handling of documents, in order to determine if additional auditing procedures are necessary, or to recommend improvement or corrective actions to the operating conditions and procedures.
12. Prepares points sheets of audit findings that includes the elements of findings, such as criteria, condition, cause, effect, and recommendations in order to report findings of the audit to supervisors and to summarize the audit report.
13. Examines accounting and related records such as journals, ledgers, invoices, contracts, CPA reports, and board minutes of audited organizations, which includes reviewing payment schedules in contracts, calculating the difference between charges due and amount paid by/to the City, counting all cash and reconciling the amount with cash related records such as bank statements or ledgers, comparing taxes paid to the taxes charged, checking records for inconsistencies, errors, and falsifications, in order to assure compliance with the terms found in City contracts and with State and Federal regulations, and to determine if charges are accurate, reasonable, and appropriate.
14. Tests equipment, such as items that cost in excess of five thousand dollars, by comparing lists of equipment to actual equipment, in order to assure proper accounting of equipment.
15. Tests payroll procedures by reviewing timesheets and the payroll register, and comparing to payment schedule, checking payroll forms to assure proper payment, and proper authorization for overtime, sick leave, and vacation, and visually observing distribution processes, in order to assure proper accounting of payroll expenses and accuracy of cost allocation.
16. Writes audit reports containing the findings of the audit, such as weaknesses in internal control, non-compliance with policies and procedures, and inadequate

documentation of expenditures, in order to provide recommendations for corrective actions.

17. References organizational chart in order to interview employees in jobs as to their duties, to evaluate operations of audited organizations related to following policies and procedures, to evaluate if the audited organization is using resources efficiently, and to analyze if audited organizations are meeting established standards and objectives of the City.
18. Writes an audit report addressed to audited agencies, organizations, or City departments on the results of the audit, to explain issues such as issues in internal control, non-compliance with policies and procedures, and inadequate documentation of expenditures, in order to assure the audited agency understands reasoning for and consequences of City actions.