



City of Phoenix INTERNAL AUDITOR

JOB CODE 03330

Effective Date: 08/00

DISTINGUISHING FEATURES OF THE CLASS:

The fundamental reason this classification exists is to conduct complex fiscal compliance, operational, electronic data processing (EDP), and financial audits of City departments, other governmental units, or private businesses having contractual arrangements with the City. Work includes determining audit objectives and preparing complex audit programs using appropriate audit techniques to achieve the objectives of the audit, utilizing other internal auditors as needed. Audit reports produced by the incumbent are reviewed by the City Auditor and forwarded with the client's response to the City Manager and Council. Some positions participate in complex fiscal operations, such as the development and updating of service contract proposals and user fees. The greater complexity, scope, and magnitude of the audits differentiates this class from Associate Auditor. Work is performed with considerable independence subject to established departmental policies and procedures, and supervision is provided by the City Auditor or Deputy City Auditor who reviews work through reports and conferences.

ESSENTIAL FUNCTIONS:

- Conducts complex fiscal compliance, operational, EDP, and financial audits of City departments, other governmental units, or private businesses having contractual arrangements with the City, by analyzing original documents and microfiche to determine compliance with Federal, State and/or City laws and regulations;
- Determines audit objectives and designs audit programs to satisfy those objectives;
- Plans, organizes and conducts audits requiring concurrent coordination with multiple departments;
- Produces written reports on audit findings which include recommendations to improve or correct financial compliance, operational procedures and program results;
- Produces written reports notifying City departments that have contractual agreements with private businesses of additional revenue due to the City, identification of fixed assets, and corrective operational measures to bring businesses into compliance with City regulations and to improve the department's control;
- Evaluates the effectiveness of management controls over City departments;



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- Computes indirect cost rates for City departments based on comprehensive budget analysis of direct and indirect expenditures;
- Computes staff and administration charges for use in enterprise fund rates and fees and departmental indirect cost rates;
- Calculates user fee rates for City services provided to the public;
- References Federal, State, and City laws, rules and regulations governing the department to which assigned;
- Maintains regular and reliable attendance;
- Demonstrates superior seamless customer service, integrity, and commitment to innovation, efficiency, and fiscally responsible activity;
- Works more than forty hours in a workweek without additional compensation to perform assigned job duties, including weekends, evenings, early morning hours, and holidays as required.

Required Knowledge, Skills and Abilities:

Knowledge of:

- Principles and practices of accounting and auditing and their application to governmental accounting systems.
- Municipal government organization and functions.
- Computer systems and applications.

Ability to:

- Communicate in the English language by phone or in person in a one-to-one or group setting.
- Produce written documents in the English language with clearly organized thoughts using proper sentence construction, punctuation, and grammar.
- Observe, compare, or monitor data and people's behavior to determine compliance with prescribed operating standards.
- Create digitized charts, schedules, graphs, or similar visual aids on computer using a keyboard device.
- Comprehend and make inferences from materials written in the English language.
- Review or check the work products of others to ensure conformance to standards.
- Work cooperatively with other City employees and the general public.
- Work safely without presenting a direct threat to self or others.

Additional Requirements:



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- Some positions require the use of personal or City vehicles on City business. Individuals must be physically capable of operating the vehicles safely, possess a valid driver's license and have an acceptable driving record. Use of a personal vehicle for City business will be prohibited if the employee is not authorized to drive a City vehicle or if the employee does not have personal insurance coverage.
- Some positions will require the performance of other essential and marginal functions.

ACCEPTABLE EXPERIENCE AND TRAINING:

Two years of experience performing advanced professional audit, accounting, or program work, and a bachelor's degree in accounting, finance, public administration or a related field. In addition, an advanced degree or certification through one of the following is required: Certified Public Accountant (CPA); Certified Information Systems Auditor (CISA); Certified Internal Auditor (CIA); Certified Quality Auditor (CQA); or Certified Fraud Examiner (CFE). Other combinations of experience and education that meet the minimum requirements may be substituted.