TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: TERRY PARKER, DIRECTOR OF HUMAN RESOURCES

SUBJECT: RESOLUTION AMENDING THE CLASS SPECIFICATIONS FOR ASSISTANT CITY AUDITOR, DEPUTY CITY AUDITOR VII, AND SENIOR DEPUTY CITY AUDITOR

RECOMMENDATION

Adopt a resolution amending the class specifications for Assistant City Auditor (Exhibit A), Deputy City Auditor VII (Exhibit B), and Senior Deputy City Auditor (Exhibit C);

DISCUSSION

Background

The class specification for Assistant City Auditor requires that an incumbent possess credentials as a Certified Public Accountant (CPA), a Certified Internal Auditor (CIA), or a Certified Information Systems Auditor (CISA). The requirements for Senior Deputy City Auditor and Deputy City Auditor VII are that incumbents be eligible to sit for the examinations for CPA, CIA, or CISA.

Present Situation

The City Auditor has requested amendments to the class specifications for the Auditor series to expand the list of certifications, experience, and education acceptable as qualifications: Assistant City Auditor incumbents may also qualify by possessing certification as a Government Audit Professional (CGAP), or other audit related certification that requires examination, experience, and continuous professional education at the time of appointment. Senior Deputy City Auditor and Deputy City Auditor VII incumbents may qualify by being eligible to sit for the CGAP if not already in possession of a relevant professional audit certification.
June 8, 2004
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RESOLUTION AMENDING THE CLASS SPECIFICATIONS FOR ASSISTANT
CITY AUDITOR, DEPUTY CITY AUDITOR I/II, AND SENIOR DEPUTY CITY
AUDITOR

FINANCIAL IMPACT

Amendment of the class specifications for Assistant City Auditor, Senior Deputy
City Auditor, and Deputy City Auditor I/II have no salary and/or cost impact.

Respectfully submitted,

[Signature]
TERRY PARKER
DIRECTOR OF HUMAN RESOURCES

[Signature]
MARK LEWIS, CITY MANAGER

TP:sm

Attachment(s)
ASSISTANT CITY AUDITOR

DEFINITION

Under the direction of the City Auditor, performs, directs and reviews internal audits of City financial and related systems; directs and reviews compliance audits of contracts, leases, grants, laws, and regulations; performs related work as assigned.

CLASS CHARACTERISTICS

This single position class has responsibility for assisting the City Auditor in formulating departmental policy, developing goals and objectives, supervising staff, administering the annual budget and directing day-to-day operations of audit assignments. Assignments allow for considerable administrative decision making in their execution. This class is distinguished from the City Auditor in that the latter has overall management responsibility for department operations and activities.

PRINCIPAL DUTIES (Illustrative Only)

1. Assists in the development, direction, and implementation of departmental goals, objectives, policies, procedures and work standards.
2. Participates in the selection of staff and provides for their training and professional development.
3. Provides technical assistance to City departments, boards and committees on internal control and other financial related matters.
4. Assists in the development and administration of the department's budget.
5. Assists the City Auditor in coordinating auditing effort with external auditors.
6. Assists the City Auditor in developing an annual audit plan.
7. Conducts internal control evaluations over the full range of financial and related systems.
8. Supervises and reviews the work performed by auditors to ensure audit quality and compliance with established professional standards.
9. Assists other audit staff in the performance of their duties.
10. Participates in written reviews of audit staff.
11. Acts for the City Auditor, as needed.
12. Performs the above audit procedures in accordance with audit standards adopted by the City Auditor Department.
MINIMUM QUALIFICATIONS

Education/Experience:

Must possess a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field and three years of lead or supervisory experience in an internal audit or equivalent setting.

Other Requirements:

Must possess a valid California driver's license. Must be certified as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Government Auditing Professional (CGAP), or other audit related certification which requires examination, experience, and continuing professional education at time of appointment.

Knowledge of:

- Principles and practices of general, fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including internal control, terminology, and input/output concepts;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements;
- Supervisory principles and practices.

Skill in:

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accurate reconciliation of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
- Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
- Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
- Interpreting contract and agreement terms, provisions and conditions;
- Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
- Establishing and maintaining effective working relationships with those contacted in the course of work;
- Operating a personal computer for word processing and other audit related functions;
- Providing project leadership and work instruction to assigned staff.
City of Stockton

DEPUTY CITY AUDITOR I/II

DEFINITION

Under general supervision, performs internal audits of City financial and related systems, and compliance audits of contracts, grants, laws and regulations; performs related work as assigned.

CLASS CHARACTERISTICS

Deputy City Auditor I is the level characterized by a demonstrated understanding of audit basics. This level of the class allows incumbents to exercise sound independent judgment within established guidelines. This level requires an ability to document, evaluate, and test internal control systems.

Deputy City Auditor II is the experienced level class of this series, capable of performing a broad range of auditing duties. Supervision is exercised in small audit assignments. This level requires increased planning and reporting capabilities for audit assignments. It is distinguished from other City professional financial and accounting positions in that the duties relate to the conduct of internal and compliance audits.

PRINCIPAL DUTIES (Illustrative Only)

1. Conducts internal audits of small to medium financial and related systems, to include documenting the system, evaluating internal control, and documenting findings and recommendations.
2. Assists in internal control audits of larger, more complex systems.
3. Assists in information systems application audits.
4. Discusses problems and audit findings with a technical superior.
5. Discusses audit exceptions and findings with audited personnel and management.
6. Performs tests of internal control.
7. Performs tests of selected samples of transactions.
8. Performs tests of compliance with laws, regulations, policies, grants, and contracts.
9. Quantifies and evaluates audit results.
10. Prepares correspondence relative to audit assignments.
11. Prepares audit reports, based on the results of audit work performed.
12. Conducts follow-up inspections, as needed.
13. Works with independent auditors on special and annual City audits.
14. Performs audit procedures in accordance with audit standards adopted by the City Auditor Department.
MINIMUM QUALIFICATIONS

Education/Experience:

Deputy City Auditor I: Possession of a Bachelor’s degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field, and two years of internal audit or equivalent experience.

Deputy City Auditor II: In addition to the above, two years of internal audit experience at the Deputy City Auditor I or equivalent level, plus a demonstrated ability to act in a lead auditor capacity on audits of medium size and complexity.

Other Requirements:

Must possess a valid California driver’s license. Must be eligible to sit for the Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA), or Certified Government Audit Professional (CGAP) exam, if not already in possession of a relevant professional audit certification.

Knowledge of:

- Principles and practices of general fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including internal control, terminology and input/output concepts;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements.

Skill in:

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accuracy of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
- Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
- Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
- Interpreting contract and agreement terms, provisions and conditions;
- Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
- Establishing and maintaining effective working relationships with those contacted in the course of work;
- Operating a micro-computer for word processing, spreadsheet and other audit related functions.
City of Stockton

**SENIOR DEPUTY CITY AUDITOR**

**DEFINITION**

Under general supervision, performs, directs and reviews internal audits of City financial and related systems, and compliance audits of contracts, leases, grants, laws, and regulations, performs related work as assigned.

**CLASS CHARACTERISTICS**

This is the working lead level in the auditor series, with responsibility for supervising other auditors on audit assignments. This is not considered a management class in that responsibility for the selection and evaluation of employees is not assigned to this level, and the number of employees for which direction is provided is limited.

**PRINCIPAL DUTIES** (Illustrative Only)

1. Conducts and directs internal audits over a broad range of financial and related systems, to include documenting the system, risk ranking elements of systems, evaluating internal control, and documenting findings and recommendations.
2. Develops audit objectives and procedures to be followed in the performance of audit activities.
3. Conducts information systems application audits.
4. Reviews the work of other auditors.
5. Discusses audit exceptions, findings, and recommendations with auditee personnel and management.
6. Performs tests of internal control.
7. Provides technical assistance to City departments, boards, and committees on internal control and other financial related matters.
8. Quantifies and evaluates audit results.
9. Prepares correspondence relative to audit assignments.
10. Prepares audit reports, based on the results of audit work performed.
11. Conducts follow-up inspections, as needed.
12. Works with independent auditors on special and annual City audits.
14. Performs the above audit procedures in accordance with audit standards adopted by the City Auditor Department.

MINIMUM QUALIFICATIONS

Education/Experience:

Possession of a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field; one year of lead or supervisory experience in an internal audit or equivalent setting; and either two years of information systems audit, two years of information systems experience, OR relevant audit certification as a e.g., Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA), or Certified Government Audit Professional (CGAP).

Other Requirements:

Must possess a valid California driver's license. Must be eligible to sit for either the Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA), or CGPA exam, if not already in possession of a relevant professional audit certification.

Knowledge of:

- Principles and practices of general fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including systems analysis, design, security, and control;
- Database design;
- Information systems auditing tools and techniques;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements;
- Basic supervisory principles and practices.

Skill in:

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accurate reconciliation of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
• Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
• Retrieving and analyzing automated data using audit software;
• Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
• Interpreting contract and agreement terms, provisions and conditions;
• Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
• Establishing and maintaining effective working relationships with those contacted in the course of work;
• Operating a personal computer for word processing and other audit related functions;
• Providing project leadership and work instruction to assigned staff.
STOCKTON CITY COUNCIL

RESOLUTION AMENDING THE CLASS SPECIFICATIONS FOR ASSISTANT CITY AUDITOR, DEPUTY CITY AUDITOR I/II, AND SENIOR DEPUTY CITY AUDITOR

WHEREAS, the class specifications for Assistant City Auditor requires that an incumbent possess credentials as a Certified Public Accountant (CPA), a Certified Internal Auditor (CIA), or a Certified Information Systems Auditor (CISA), and the requirements for Senior Deputy City Auditor and Deputy City Auditor I/II are that incumbents be eligible to sit for the examinations for CPA, CIA, or CISA; and

WHEREAS, the City Auditor has requested amendments to the class specifications for the Auditor series to expand the list of certifications, experience, and education acceptable as qualifications to provide for Assistant City Auditor incumbents being able to qualify by possessing certification as a Government Audit Professional (CGAP) or other audit-related certification at the time of appointment and that the positions of Senior Deputy City Auditor and Deputy City Auditor I/II provide that incumbents may qualify by being eligible to sit for the CGAP if not already in possession of a relevant professional audit certification; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF STOCKTON, AS FOLLOWS:

1. The "Assistant City Auditor" class specifications, attached hereto as Exhibit "A" and made a part hereof, are hereby approved and adopted.
2. The "Deputy City Auditor I/II" class specifications, attached hereto as Exhibit "B" and made a part hereof, are hereby approved and adopted.

3. The "Senior Deputy City Auditor" class specifications, attached hereto as Exhibit "C" and made a part hereof, are hereby approved and adopted.

4. The City Manager of the City of Stockton is hereby authorized and directed to take and/or authorize such actions as deemed necessary to carry out the purpose and intent of this Resolution.

PASSED, APPROVED, and ADOPTED ________________________

ATTEST:

GARY A. PODESTO,
Mayor of the City of Stockton

KATHERINE GONG MEISSNER,
City Clerk of the City of Stockton
City of Stockton

ASSISTANT CITY AUDITOR

DEFINITION

Under the direction of the City Auditor, performs, directs and reviews internal audits of City financial and related systems; directs and reviews compliance audits of contracts, leases, grants, laws, and regulations; performs related work as assigned.

CLASS CHARACTERISTICS

This single position class has responsibility for assisting the City Auditor in formulating departmental policy, developing goals and objectives, supervising staff, administering the annual budget and directing day-to-day operations of audit assignments. Assignments allow for considerable administrative decision making in their execution. This class is distinguished from the City Auditor in that the latter has overall management responsibility for department operations and activities.

PRINCIPAL DUTIES (Illustrative Only)

1. Assists in the development, direction, and implementation of departmental goals, objectives, policies, procedures and work standards.
2. Participates in the selection of staff and provides for their training and professional development.
3. Provides technical assistance to City departments, boards and committees on internal control and other financial related matters.
4. Assists in the development and administration of the department’s budget.
5. Assists the City Auditor in coordinating auditing effort with external auditors.
6. Assists the City Auditor in developing an annual audit plan.
7. Conducts internal control evaluations over the full range of financial and related systems.
8. Supervises and reviews the work performed by auditors to ensure audit quality and compliance with established professional standards.
9. Assists other audit staff in the performance of their duties.
10. Participates in written reviews of audit staff.
11. Acts for the City Auditor, as needed.
12. Performs the above audit procedures in accordance with audit standards adopted by the City Auditor Department.
MINIMUM QUALIFICATIONS

Education/Experience:

Must possess a Bachelor’s degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field and three years of lead or supervisory experience in an internal audit or equivalent setting.

Other Requirements:

Must possess a valid California driver's license. Must be certified as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Government Audit Professional (CGAP), or other audit related certification which requires examination, experience, and continuing professional education at time of appointment.

Knowledge of:

- Principles and practices of general, fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including internal control, terminology, and input/output concepts;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements;
- Supervisory principles and practices.

Skill in:

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accurate reconciliation of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
- Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
- Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
- Interpreting contract and agreement terms, provisions and conditions;
- Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
- Establishing and maintaining effective working relationships with those contacted in the course of work;
- Operating a personal computer for word processing and other audit related functions;
- Providing project leadership and work instruction to assigned staff.
DEPUTY CITY AUDITOR I/II

DEFINITION

Under general supervision, performs internal audits of City financial and related systems, and compliance audits of contracts, grants, laws and regulations; performs related work as assigned.

CLASS CHARACTERISTICS

Deputy City Auditor I is the level characterized by a demonstrated understanding of audit basics. This level of the class allows incumbents to exercise sound independent judgment within established guidelines. This level requires an ability to document, evaluate, and test internal control systems.

Deputy City Auditor II is the experienced level class of this series, capable of performing a broad range of auditing duties. Supervision is exercised in small audit assignments. This level requires increased planning and reporting capabilities for audit assignments. It is distinguished from other City professional financial and accounting positions in that the duties relate to the conduct of internal and compliance audits.

PRINCIPAL DUTIES (Illustrative Only)

1. Conducts internal audits of small to medium financial and related systems, to include documenting the system, evaluating internal control, and documenting findings and recommendations.
2. Assists in internal control audits of larger, more complex systems.
3. Assists in information systems application audits.
4. Discusses problems and audit findings with a technical superior.
5. Discusses audit exceptions and findings with audited personnel and management.
6. Performs tests of internal control.
7. Performs tests of selected samples of transactions.
8. Performs tests of compliance with laws, regulations, policies, grants, and contracts.
9. Quantifies and evaluates audit results.
10. Prepares correspondence relative to audit assignments.
11. Prepares audit reports, based on the results of audit work performed.
12. Conducts follow-up inspections, as needed.
13. Works with independent auditors on special and annual City audits.
14. Performs audit procedures in accordance with audit standards adopted by the City Auditor Department.

MINIMUM QUALIFICATIONS

Education/Experience:

Deputy City Auditor I: Possession of a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field, and two years of internal audit or equivalent experience.
Deputy City Auditor II: In addition to the above, two years of internal audit experience at the Deputy City Auditor I or equivalent level, plus a demonstrated ability to act in a lead auditor capacity on audits of medium size and complexity.

Other Requirements:

Must possess a valid California driver's license. Must be eligible to sit for the Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), or Certified Government Audit Professional (CGAP) exam, if not already in possession of a relevant professional audit certification.

Knowledge of:

- Principles and practices of general fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including internal control, terminology and input/output concepts;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements.

Skill in:

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accuracy of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
- Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
- Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
- Interpreting contract and agreement terms, provisions and conditions;
- Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
- Establishing and maintaining effective working relationships with those contacted in the course of work;
- Operating a micro-computer for word processing, spreadsheet and other audit related functions.
City of Stockton

SENIOR DEPUTY CITY AUDITOR

DEFINITION

Under general supervision, performs, directs and reviews internal audits of City financial and related systems, and compliance audits of contracts, leases, grants, laws, and regulations; performs related work as assigned.

CLASS CHARACTERISTICS

This is the working lead level in the auditor series, with responsibility for supervising other auditors on audit assignments. This is not considered a management class in that responsibility for the selection and evaluation of employees is not assigned to this level, and the number of employees for which direction is provided is limited.

PRINCIPAL DUTIES (Illustrative Only)

1. Conducts and directs internal audits over a broad range of financial and related systems, to include documenting the system, risk ranking elements of systems, evaluating internal control, and documenting findings and recommendations.
2. Develops audit objectives and procedures to be followed in the performance of audit activities.
3. Conducts information systems application audits.
4. Reviews the work of other auditors.
5. Discusses audit exceptions, findings, and recommendations with auditee personnel and management.
6. Performs tests of internal control.
7. Provides technical assistance to City departments, boards, and committees on internal control and other financial related matters.
8. Quantifies and evaluates audit results.
9. Prepares correspondence relative to audit assignments.
10. Prepares audit reports, based on the results of audit work performed.
11. Conducts follow-up inspections, as needed.
12. Works with independent auditors on special and annual City audits.
14. Performs the above audit procedures in accordance with audit standards adopted by the City Auditor Department.

**MINIMUM QUALIFICATIONS**

**Education/Experience:**

Possession of a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business or public administration, political science, or a related field; one year of lead or supervisory experience in an internal audit or equivalent setting; and either two years of information systems audit, two years of information systems experience, OR relevant audit certification (e.g., Certified Public Accountant [CPA], Certified Internal Auditor [CIA], Certified Information Systems Auditor [CISA], or Certified Government Audit Professional [CGAP]).

**Other Requirements:**

Must possess a valid California driver's license. Must be eligible to sit for either the CPA, CIA, CISA, or CGPA exam, if not already in possession of a relevant professional audit certification.

**Knowledge of:**

- Principles and practices of general fund and governmental accounting, including procedures, systems, financial statements and methods of reporting;
- Principles and practices of internal auditing;
- Principles and practices of business computer applications, including systems analysis, design, security, and control;
- Database design;
- Information systems auditing tools and techniques;
- Legal and procedural guidelines for accounting and financial transactions and recordkeeping and interpretations of contract provisions and agreements;
- Basic supervisory principles and practices.

**Skill in:**

- Preparing clear, concise and complete statistical and financial reports and other written correspondence;
- Evaluating financial statements, accounts and reports to ensure accurate reconciliation of data;
- Applying recognized auditing quality assurance standards to each auditing assignment;
- Reviewing reports, contracts and financial records for accuracy, clarity, completeness and compliance with legal and procedural guidelines;
City of Stockton
SENIOR DEPUTY CITY AUDITOR
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- Retrieving and analyzing automated data using audit software;
- Exercising sound independent judgment in developing findings and recommendations for improvements to internal control and operational efficiency;
- Interpreting contract and agreement terms, provisions and conditions;
- Performing comparative analyses of financial data and reports and arriving at logical conclusions and recommendations;
- Establishing and maintaining effective working relationships with those contacted in the course of work;
- Operating a personal computer for word processing and other audit related functions;
- Providing project leadership and work instruction to assigned staff.