



Auditor II #01918

City of Virginia Beach – Job Description

Date of Last Revision: 03-02-2016

FLSA Status: Exempt

Pay Plan: Administrative

Grade: 9

City of Virginia Beach Organizational Mission & Values

The City of Virginia Beach exists to enhance the economic, educational, social and physical quality of the community and provide sustainable municipal services which are valued by its citizens. The City of Virginia Beach organization is based upon a belief in the democratic process of government. This belief provides meaningful ways for citizens, reflecting the diversity of our City, to contribute to the development of public policy. This process is enhanced by organizational values which guide member performance within the Virginia Beach Quality Service System. These Values define our desired organizational culture. We value quality customer service; teamwork; leadership and learning; integrity; commitment; and inclusion and diversity.

Class Summary

Under general supervision, performs financial, financial related and performance audits of City programs, activities and functions requiring moderate difficulty in accordance with Government Auditing Standards; provides limited technical and advisory assistance.

Representative Work Functions and Responsibilities

Under the direction of the City Auditor or higher level staff, conduct audits and non-audit projects of small to medium sized City operations; survey functions and activities in assigned areas to determine the nature of operations and the adequacy of the system of control; plan the scope of the audit to prepare an audit program; determine the audit procedures to be used and identify the key control points of the system to facilitate the audit process; and perform the audit in a professional manner in accordance with the approved audit program.

Obtain, analyze and appraise evidentiary data to provide an informed, objective opinion on the adequacy and effectiveness of the system and the efficiency of performance of the activities being reviewed

Make or assist in making oral or written presentations to staff and management to discuss findings, to recommend improvements in operations and reductions in cost.

Prepare formal written reports.

Appraise the adequacy of the corrective action taken to improve conditions and ensure efficient operation of City programs, activities and functions.

Provide assistance to external auditors for the financial audit.

Assist with special requests, inquiries and investigative audits; and assist with reviews of new systems under development.

Demonstrate the capacity to enhance technical skills and to execute progressive responsible assignments.

Perform other job duties requiring skills, knowledge and physical requirements as demanded by those

duties described or less. Individual assignments will be determined by the supervisor based on then current workloads and department needs.

Performance Standards

Expediently plan audits including setting audit objectives, identifying key controls, designing tests and preparing programs; effectively perform audits, preparing satisfactory work papers, working within budgeted hours, summarizing data and reaching sound conclusions; prepare detailed audit reports; diplomatically communicate difficult ideas both orally and in writing to inform clients of findings, and recommend corrective action; provide technical and advisory assistance and communicates effectively with all levels of City management and staff.

Minimum Qualifications

Requires any combination of education (above the high school level) and/or experience equivalent to eight (8) years in fields utilizing the required knowledge, skills and abilities, such as professional auditing or accounting.

Special Requirements

All employees may be expected to work hours in excess of their normally scheduled hours in response to short-term department needs and/or City-wide emergencies.

Knowledge-Skills-Abilities Required to Perform Satisfactorily

A. Knowledge

1. Knowledge of Government Auditing Standards (GAS), Generally Accepted Auditing Standards (GAAS), Generally Accepted Accounting Principles (GAAP) and other recognized auditing and accounting practices.
2. Knowledge of accounting and auditing techniques, concepts, terminology and procedures.
3. Knowledge of survey techniques, productivity analysis methods and statistics.
4. Knowledge of municipal operations including several areas of specialization.

B. Skills

1. Skill in gathering pertinent information through interviews and analytical inspection of documents.
2. Skill in analyzing and interpreting statistical and financial data.
3. Skill in operating a computer and using City standard software.
4. Skill in applying appropriate audit techniques.
5. Skill in preparing detail reports of findings.
6. Skill in applying knowledge of municipal operations.
7. Skill in clear and concise communications (both orally and in writing) of information relating to audit reports requiring tact and diplomacy.

C. Abilities

1. Ability to comprehend governmental accounting, auditing principles, methods and procedures.
2. Ability to research laws, regulations and policies.
3. Ability to analyze the adequacy of internal control systems.
4. Ability to perform difficult analytical examinations of governmental financial and operational data.
5. Ability to apply knowledge of municipal operations and develop contacts for information.
6. Ability to prepare a well written professional report which identifies audit findings and makes sound recommendations for improvement.
7. Ability to assist in making presentations.
8. Ability to establish and maintain effective relationships with all levels of City management and staff.

This description is intended to indicate the kinds of tasks and levels of work difficulty that will be required of positions that will be given this title and shall not be construed as declaring what the specific duties and responsibilities of any particular position shall be. It is not intended to limit or in any way modify the right of any supervisor to assign, direct, and control the work of employees under his or her supervision. The use of a particular expression or illustration describing duties shall not be held to exclude other duties not mentioned that are of similar kind or level of difficulty.

Working Conditions

The below stated working conditions are intended to provide a general overview of the environmental conditions inherent in the job setting, as well as the physical, mental, and sensory requirements necessary to perform the essential functions of positions in the noted job title. A more detailed description will be made available at the position (PCN) level.

NOTE: Per HR Policy 6.19, Americans with Disabilities, the City follows the requirements of the Americans with Disabilities Act (ADA) in all hiring and employment decisions. The City shall not discriminate on the basis of disability in its hiring and employment practices. The City shall make reasonable accommodations for the known physical or mental limitations of a qualified applicant or employee with a disability upon request unless the accommodation would cause an undue hardship on the operation of the City's business.

Physical Requirements: *Physical refers to the requirement for physical exertion and coordination of limb and body movement.*

Requires sedentary work that involves walking or standing some of the time and involves exerting up to 10 pounds of force on a regular and recurring basis and routine keyboard operations.

Mental Requirements: *Mental refers to the degree that the job involves cognitive activities, and use of mental processes*

Performs professional level work requiring the application of accounting, legal, or managerial methods in the solution of technical, administrative, or legal problems; applies extensive understanding of operating policies and procedures to solve complex problems or coordinates sub-professional work in these disciplines; requires continuous, close attention for accurate results and frequent exposure to unusual pressures.

Environmental Conditions: *Environmental refers to job conditions inherent to the job setting, including those that may lead to injury or health hazards even though precautions have been taken.*

This job involves a risk of limited to no exposure to any environmental hazards.

Sensory Requirements: *Sensory refers to hearing, sight, touch, taste, and smell required by the job.*

The job requires normal visual acuity, and field of vision, hearing and speaking.

This description is intended to indicate the kinds of tasks and levels of work difficulty that will be required of positions that will be given this title and shall not be construed as declaring what the specific duties and responsibilities of any particular position shall be. It is not intended to limit or in any way modify the right of any supervisor to assign, direct, and control the work of employees under his or her supervision. The use of a particular expression or illustration describing duties shall not be held to exclude other duties not mentioned that are of similar kind or level of difficulty.