

## **Carson City Audit Committee Agenda Report**

**Date Submitted:** September 19, 2011      **Agenda Date Requested:** September 27, 2011

To: Audit Committee

From: William Prowse

**Subject Title:** For Possible Action: To approve and direct the draft and publication of a position announcement for a City employee to be employed to fill the Carson City Internal Auditor position.

**Type of Action Requested:** (check one)

Resolution       Ordinance  
 Formal Action/Motion       Other (Specify)

Does This Action Require A Business Impact Statement: ( ) Yes (X) No

**Recommended Committee Action:** I move to approve and direct the draft and publication of a position announcement for a City employee to be employed to fill the Carson City Internal Auditor position.

**Explanation for Recommended Committee Action: N/A**

**Applicable Statute, Code, Policy, Rule or Regulation:** Carson City Charter Sec. 3.075.

**Fiscal Impact:** Up to \$110,000.00 for FY2012

**Explanation of Impact:** N/A

**Funding Source:** Internal Audit Budget

**Alternatives:** None

## **Supporting Material: Position Announcement**

Prepared By: Janet Busse, City Manager's Office

Reviewed By: Mark Shantz Date: 9/21/11  
(Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_

Member	Aye/Nay
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1) _____	_____
2) _____	_____
3) _____	_____
4) _____	_____
5) _____	_____

\_\_\_\_\_  
(Vote Recorded By)

12/11

*Estimated*  
Timeline to Employ Internal Auditor

September 27	The Internal Audit Committee makes the decision to hire an internal auditor
September 28	Internal Audit Committee Chair requests that the Recruitment Manager post the position
September 28	Recruitment Manager posts the Internal Auditor position on <u>governmentjobs.com</u> . Position closes October 10 <sup>th</sup>
October 10	Posting closes and Recruitment Manager forwards the applications to the Audit Committee Chair.
October 11-12	Applications are reviewed by the Audit Selection Members.
October 13	Internal Audit Committee Chair provides the Recruitment Manager with the names of those individuals who need to be scheduled for interviews. The Recruitment Manager contacts the candidates and schedules interviews for October 17 and October 18 <sup>th</sup> .
October 17-18	Interviews are conducted by the Audit Selection Members in the Carson City Human Resources conference room.
October 25	Internal Audit Committee meeting where the committee interviews those candidates determined to be the most qualified by the Audit Selection Members.
November 8	Chair of the Internal Audit Committee provides a Board Action Form at agenda signing asking the Board of Supervisors to select a candidate to fill the internal auditor position with the City. (Agenda signing is at 8:30 a.m. in the Executive Conference Room at City Hall.)
November 17	Board of Supervisors meeting and a selection is made for the Internal Auditor position.
November 21 or 28	Internal Auditor begins employment

Source: Human Resources Director - CC



## JOB DESCRIPTION

**JOB TITLE:** Internal Auditor

**FLSA STATUS:** Exempt

**REPORTS TO:** Board of Supervisors

**GRADE:** Unc. 33

**SALARY:** \$33,5433-\$46,9615/hour  
\$69,770.01-\$97,679.85/year

### SUMMARY OF JOB PURPOSE

Conducts internal audits for Carson City to assess effectiveness of controls, accuracy of financial records, and efficiency of operations. Reviews financial and performance data in order to develop audit plans. Provides administrative support to the Carson City Audit Committee.

### ESSENTIAL FUNCTIONS

*This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.*

1. Performs the Carson City audit function in compliance with the Institute of Internal Auditors (IIA) Standards and Guidance.
2. Provides administrative support to the Carson City Audit Committee.
3. Evaluates all Carson City departments and operations and prepares risk assessments and annual audit plans.
4. In compliance with IIA Standards and Guidance, plans schedules, and performs the appropriate type of audits of departments and operations of Carson City as recommended by the Carson City Audit Committee and directed by the Board of Supervisors.
5. Analyzes City, Department and Operational performance data and reports in order to identify areas where performance audit activities may improve efficiency and effectiveness of City operations.
6. Analyzes and verifies financial and statistical reports, budgets, statements, and accounts requiring the application of accounting principles and judgments.
7. Analyzes internal controls and makes recommendations to strengthen system weaknesses.
8. Assists external auditors in their annual audit of Carson City.
9. Gains knowledge of all legal requirements governing a department or operation.
10. Gains knowledge of the environment and management style to improve audit efficiency and effectiveness.



## JOB DESCRIPTION

### Internal Auditor

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## QUALIFICATIONS

*To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required*

### **Education and Experience**

Bachelor's degree in Accounting, Finance, or other closely related field, and at least three (3) years of previous experience in conducting all aspects of an internal audit. Strong knowledge of accounting, auditing, and budgeting practices and principles; knowledge of performance data as a method to determine program performance; ability to analyze internal controls and record keeping procedures; and knowledge of data processing methods and equipment.

### **Language skills**

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, and governmental regulations; write reports, business correspondence, and procedure manuals; effectively present information and respond to questions from groups of managers, customers, and the general public.

### **Mathematical skills**

Ability to apply mathematical operations to such tasks as frequency distribution, determination of test reliability and validity, analysis of variance, correlation of techniques, sampling theory, and factor analysis.

### **Reasoning ability**

Ability to define problems, collect data, establish facts, and draw valid conclusions; interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

### **Other Knowledge, Skills and Abilities**

Knowledge of IIA Standards and Guidance and Governmental Auditing Standards and principles including audit techniques (i.e. work paper preparation, organization, interviewing and report writing); applicable local, state and federal statutes, rules, codes and regulations; business and personal computers, and spreadsheet software applications; Carson City policies and procedures.

Ability to assign and prioritize multiple tasks, projects and demands; understand and evaluate financial information; perform mathematical calculations; demonstrate effective interpersonal relationships in bringing people together to solve problems.



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### **Internal Auditor**

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Skills in interpreting and applying accounting standards and procedures, applicable federal rules and regulations, and Carson City policies and procedures; setting priorities, planning, assigning, training and supervising the work of others; effective verbal and written communication; establishing and maintaining effective working relations with co-workers and those contacted in the course of work.

Intermediate to advanced proficiency level utilizing Groupwise, Microsoft Office applications including Excel, Access, PowerPoint, and Word, and the ability to operate other standard office equipment, including telephones, calculators, copiers, fax machines, etc. is required.

#### **CERTIFICATES, LICENSES, REGISTRATIONS:**

All required licenses and certificates must be maintained in active status without suspension or revocation throughout employment.

- Possession of a valid driver's license
- Certified Public Accountant (CPA), and/or Certified Internal Auditor (CIA) preferred; Certified Fraud Examiner (CFE) and/or other financial related certifications beneficial

#### **PHYSICAL DEMANDS**

The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit, stand, walk and drive; use hands to finger, handle, or feel; reach with hands and arms; and talk and hear. The employee occasionally is required to climb, balance and stoop, kneel, crouch, or crawl and must frequently lift and/or carry up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust.

#### **WORKING ENVIRONMENT**

The work environment characteristics described herein are representative of those an employee encounters while performing the essential functions of this job. Reasonable



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Internal Auditor

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Office and field environment; travel from site to site; extensive public contact; exposure to computer screens; exposure to traffic conditions and external environment when traveling from one office to another. The position resides primarily in an office environment where the person is required to sit for extended periods of time; frequently use computers and standard office equipment; noise level is usually quiet.

### CONDITIONS

*All required licenses must be maintained in an active status without suspension or revocation throughout employment.*

*Any employee may be required to stay at or return to work during emergencies to perform duties specific to this classification or to perform other duties as requested in an assigned response position. This may require working a non-traditional work schedule or working outside normal assigned duties during the incident and/or emergency.*

*Employees may be required to complete Incident Command System training as a condition of continuing employment.*

*New employees are required to submit to a fingerprint based background investigation which cost the new employee \$40.25 and a drug/alcohol screen which costs \$35.00. Employment is contingent upon passing the background and the drug/alcohol screen.*

**I have read and understand the contents of this Job Description, and I have received a copy of this Job Description for my records.**

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_  
**DATE:** \_\_\_\_\_