



# City of Los Angeles

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City of Los Angeles Personnel Department

[per.lacity.org](http://per.lacity.org)

## AUDITOR

Class Code: 1517

Open Date: 03-18-16

(Exam Open to All, including Current City Employees)

### ANNUAL SALARY

\$54,455 to \$79,594 and \$60,969 to \$89,136

### NOTES:

1. For information regarding reciprocity between City of Los Angeles departments and LADWP, go to: [http://per.lacity.org/Reciprocity\\_CityDepts\\_and\\_DWP.pdf](http://per.lacity.org/Reciprocity_CityDepts_and_DWP.pdf).
2. The current salary range is subject to change. You may confirm the starting salary with the hiring department before accepting a job offer.
3. Candidates from the eligible list are normally appointed to vacancies in the lower pay grade positions.

### DUTIES

An Auditor conducts audits of financial and information systems, accounting and related records of contractors, City departments and other entities to determine the accuracy of revenue, expenditures, contractor compliance, and the adequacy of internal controls; recommends necessary changes in systems and procedures; and prepares reports on audits.

### REQUIREMENTS

1. One year of full-time paid professional experience in government, enterprise, commercial, or financial accounting or auditing in a class at the level of Accountant; **and**
2. Graduation from an accredited four-year college or university with **either**:
  - a. A major in accounting; **or**
  - b. Satisfactory completion of at least 24 semester or 36 quarter units in the following courses: Principles of Accounting I and II (full year introductory course); Intermediate Accounting I and II (full year course); Cost Accounting; or Auditing; **and either** Governmental Accounting I and II, Tax Accounting, or upper-level data processing (full year course).

### NOTES:

1. Applicants who lack six months or less of the required experience may file for this examination. However, they cannot be appointed until the full experience requirement is met.
2. Applicants filing under Requirement 2b, who are within their last semester or quarter of course work, may file for this examination. However, they cannot be appointed until they have completed the 24 semester units or 36 quarter units described in Requirement 2b.
3. Some positions may require a valid California driver's license. Candidates may not be eligible for appointment to these positions if their record within the last 36 months reflects three or more moving violations and/or at-fault accidents, or a conviction of a major moving violation (such as DUI).
4. For qualifying work experience gained outside of the City of Los Angeles, the term "professional experience" applies to positions that require possession of a degree from an accredited four-year college or university in order to obtain that position. Therefore, to be considered "professional," non-City qualifying experience must be gained in positions after obtaining a four-year degree.
5. All applicants must list their education information in the Supplemental Questions section of the on-line application, including the school name and location, type of degree earned, major, accounting and auditing course titles, number of semester or quarter units, and completion dates. Responses lacking this information may be subject to disqualification.
6. Please note that qualifying education must be from a college or university accredited by a City of Los Angeles recognized agency. A list of approved accredited agencies can be found at <http://per.lacity.org/Accredited%20Institutions%2008-21-08.pdf>.
7. Candidates completing the exam process will be contacted by the Personnel Department to provide required proof of qualifying degree and coursework.
8. Some positions in this class are required to perform field audits for which incumbents must provide their own transportation. Employees who intend to drive their own vehicle or a City vehicle to satisfy this requirement shall possess a valid California driver's license upon appointment. In those situations where the employee's private vehicle is to be used, the vehicle shall be properly insured for use in City service upon appointment. Mileage will be paid in accordance with established policies.
9. An employee in this class may be required to work a variety of work schedules to include weekend and evening work assignment.

### WHERE TO APPLY

Applications will only be accepted on-line. **When you are viewing the on-line job bulletin of your choice, simply scroll to the top of the page and select the "Apply" icon.** On-line job bulletins are also available at <https://www.governmentjobs.com/careers/lacity> for Open Competitive Examinations and at <https://www.governmentjobs.com/careers/lacity/promotionaljobs> for Promotional Examinations.

### NOTE:

Applicants are urged to apply early to ensure you have time to resolve any technical issues you may encounter.

### APPLICATION DEADLINE

Applications must be submitted on-line by **THURSDAY, MARCH 31, 2016.**

AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER

In accordance with Civil Service Rule 4.2, all applicants who apply may not be tested in this examination. To meet anticipated hiring needs, only a limited number of qualified applicants may be invited to participate in the written test in the following order: 1) Los Angeles City Promotional applicants who meet the minimum requirements. You must have received a regular appointment to a City position or be on a reserve list to apply for this examination as a promotional candidate; 2) Applicants currently employed by the City of Los Angeles on a part-time or exempt basis who meet the minimum requirements; 3) Remaining applicants who meet the minimum requirements in sufficient numbers to meet hiring needs in the order that applications were received. Applications submitted during the filing period will be kept on file for two years from March 18, 2016 in the event that additional applicants need to be tested to meet hiring needs.

## **SELECTION PROCESS**

<b>Examination Weights:</b>	<b>Written Test</b> .....	<b>Qualifying</b>
	<b>Essay</b> .....	<b>Advisory</b>
	<b>Interview</b> .....	<b>100%</b>

The examination will consist of a qualifying written test, an advisory essay, and interview. In the qualifying written test, which will consist of multiple choice questions, candidates may be examined for knowledge of: the principles of commercial accounting including entity concept, continuity concept, historical cost, periodic matching of cost and revenue, consistency, conservatism, materiality, full disclosure verifiability, objective evidence, and accrual basis; governmental accounting principles as they relate to appropriations, encumbrances, disbursements, and fund balances; cost accounting principles as related to grant requirements on billings, reimbursement cost, labor, materials, and overhead; Generally Accepted Accounting Principles sufficient to uniformly perform accounting activities such as depreciation, amortization, or modified accrual basis accounting; the Standards for the Professional Practice of Internal Auditing used as guidelines for what should be included when performing audits and requiring integrity, confidentiality, and competence, according to the Institute of Internal Auditors; Generally Accepted Auditing Standards covering areas such as report writing and fieldwork, according to the American Institute of Certified Public Accountants; auditing procedures used to examine, verify, test, and analyze financial and operating records, statements, and reports; Electronic Data Processing terminology and applications related to audit purposes; the ability to: interact with clients using tact, courtesy, and good judgment in order to facilitate audits in a professional manner; and other necessary skills, knowledge, and abilities.

During the written test session, candidates will also be required to prepare some written material on a topic related to the duties and responsibilities of an Auditor. This material will not be separately scored, but will be presented to the interview board for discussion with the candidate and for consideration in the overall evaluation of the candidate.

Candidates will be notified later by e-mail of the time and location of the qualifying written test and advisory writing exercise, which will be held in a single half-day session in Los Angeles, on **SATURDAY, MAY 14, 2016**.

### **Passing Score for Qualifying Written Test**

The passing score for the qualifying written test will be determined by Personnel Department staff after the qualifying written test is administered. Consideration will be given to the number of candidates taking the test and the existing and anticipated number of vacancies, such that there are a sufficient number of eligibles on the list to satisfy current and future vacancies for the next two years. **Therefore, the passing score for the qualifying multiple-choice written test may be set either above or below 70%.**

Candidates must complete the advisory essay and achieve a passing score in the qualifying written test in order to be called for the interview.

The examination score will be based entirely on the interview. In the interview, emphasis will be placed on the adequacy of the candidate's experience and background in providing the skills necessary to perform the duties of an Auditor, including knowledge of: the principles of commercial accounting including entity concept, continuity concept, historical cost, periodic matching of cost and revenue, consistency, conservatism, materiality, full disclosure verifiability, objective evidence, and accrual basis; Generally Accepted Accounting Principles sufficient to uniformly perform accounting activities such as depreciation, amortization, or modified accrual basis accounting; the Standards for the Professional Practice of Internal Auditing used as guidelines for what should be included when performing audits and requiring integrity, confidentiality, and competence, according to the Institute of Internal Auditors; Generally Accepted Auditing Standards covering areas such as report writing and fieldwork, according to the American Institute of Certified Public Accountants; the ability to: compile information and include in audit working papers which is used to organize information into a usable form and to have information readily available; understand and apply written sources such as legal provisions of contracts, leases, and professional auditing standards; organize work into an orderly progression to best facilitate an audit including scheduling meetings, arranging observations, conducting tests at proper times, setting deadlines, and prioritizing activities to be completed in order to ensure all facets of the work are completed efficiently and timely; make recommendations, such as increasing efficiency of operations, internal control, and methods of accounting, based on findings of audits; use Microsoft Word and Excel programs sufficient to process and audit information, and/or prepare flow charts; communicate orally sufficient to confer with owners, CEOs, the CAO, Department Heads, or other representatives of auditee organizations in discussing the process and findings of audits, and obtaining necessary information; interact with clients using tact, courtesy, and good judgment in order to facilitate audits in a professional manner; communicate orally to support personnel such as Administrative Clerks and clerical workers sufficient to explain audit procedures and/or terms in contracts or other legal documents; communicate in writing sufficient to prepare detailed audit reports containing standard information such as findings and recommendations; and other necessary skills, knowledge, and abilities.

### **NOTES:**

1. This examination is based on a validation study, and as provided by the Civil Service Commission Rule 4.20, the written test will not be subject to candidate inspection.
2. As a covered entity under the Fair Employment and Housing Act and Title II of the Americans with Disabilities Act, the City of Los Angeles does not discriminate on the basis of disability and upon request, will provide reasonable accommodations to ensure equal access to its programs, services, and activities. To request a disability accommodation, please complete the Disability Accommodation Form within 14 calendar days of the submittal of the City application. The Disability Accommodation Form can be obtained at [http://per.lacity.org/exams/verify\\_disability.pdf](http://per.lacity.org/exams/verify_disability.pdf).
3. The promotional list will ordinarily be used ahead of the open competitive list. However, if open competitive candidates receive a higher score, without military credits, than the highest available promotional candidate, after adding seniority credit at the rate of 0.25 of a point for each year of service, the Civil Service Commission, upon request of the appointing authority, may approve certification of such open competitive candidates ahead of the promotional candidates.
4. Applications are accepted subject to review to ensure that minimum qualifications are met. Candidates may be disqualified at any time if it is determined that they do not possess the minimum qualifications stated on this bulletin.
5. A final average score of 70% in the interview portion of the examination is required to be placed on the eligible list.
6. In conjunction with Civil Service Rules, applicants who are current eligible City employees or are on a reserve list will be considered Promotional candidates while all other applicants will be considered Open candidates.
7. You must have received a regular appointment to a City position or be on a reserve list to file on a promotional basis.

### **Notice:**

*If you receive and accept an offer of employment to a regular position with the City of Los Angeles, your employee benefit coverage (including health and dental coverage as well as life insurance) will commence approximately six weeks after your original regular appointment. Not all positions in the City receive benefit coverage; you should inquire regarding the availability of employee benefits prior to accepting a position.*

### **THIS EXAMINATION IS TO BE GIVEN BOTH ON AN INTERDEPARTMENTAL PROMOTIONAL AND OPEN COMPETITIVE BASIS**

The City of Los Angeles does not discriminate on the basis of race, religion, national origin, sex, age, marital status, sexual orientation, gender identity, gender expression, disability, creed, color, ancestry, medical condition (cancer), or Acquired Immune Deficiency Syndrome.