

# City of Bellingham

## Classification Specification

CLASS TITLE	Internal Auditor
DEPARTMENT	Finance
UNION:	ETeam
SG:	14
CS:	N
FLSA:	N
EE04CODE:	PR

### **NATURE OF WORK:**

Under the direction of the Finance Director, supports financial decision-making by auditing, analyzing, interpreting and making recommendations which protect the City's assets and minimize financial liability of the City by assuring compliance with laws, codes and regulations governing financial operations. Work requires a high degree of confidentiality and discretion in a sensitive public environment. Prepares written reports for the Finance Director of results of testing internal compliance with established internal control procedures and makes recommendations to correct deficiencies. Reviews compliance with finance-related provisions of City-wide grants, contracts and agreements. Performs audits of external revenue sources and on payments of expenditures. Assists in implementation of external audit recommendations over finance-related internal control procedures.

### **DISTINGUISHING CHARACTERISTICS:**

This classification is distinguished by its emphasis on independent and objective review and monitoring of key internal controls over finance and accounting related transactions city-wide. A very high degree of confidentiality and discretion is required to handle sensitive matters including detailed confidential financial information and the possibility of personnel performance matters of significant consequence.

### **SUPERVISORY RELATIONSHIPS:**

Work is performed independently under the general direction of the Finance Director. Works with Finance and Accounting staff to design and implement recommendations and procedures and all levels of management and employees throughout the City in the process of conducting audits. Works in cooperation with State auditors to provide information related to internal control procedures and testing and to implement external audit recommendations. Work is frequently of a highly confidential nature requiring effective use of tact and diplomacy in reaching desired outcomes.

### **ESSENTIAL FUNCTIONS:**

1. Conducts or oversees the auditing and testing of internal control processes to ensure compliance with existing municipal policies and procedures, state and federal laws and

internal control "best practices". Drafts comprehensive written reports on each audit to include a review of audit findings and identification of recommendations to correct any deficiencies for review by the Finance Director.

2. Monitors City-wide grants to ensure compliance with key financial provisions, including testing for allowable costs and ensuring grant billing is timely and in accordance with grant provisions. Reviews Schedules of Financial Assistance to report grant expenditures in accordance with requirements established by the State Auditor's Office.
3. Performs audits of external revenue sources. Establishes audit review procedures for business & occupational and sales tax receipts including developing procedures for confidential management and auditing of financial data provided by businesses and citizens. Plans and conducts audits of returns to be selected on a sample basis. Interfaces with the Department of Revenue to resolve problems as needed.
4. Reviews selected City contracts and agreements to determine compliance with all agreed contract language and within both state and federal laws. Develops and implements audit procedures to ensure that primary and third-party contractors and vendors are billing for services within the guidance of the formal contract. Reviews internal controls used by city staff to assure compliance with city procedures and policies. Follows up on exceptions noted and makes recommendations to improve compliance with contracts as needed.
5. Performs audits on expenditures of the city to assure spending controls, approvals and payments are made in accordance with city policies and procedures and within approved and budgeted amounts.
6. Recommends and drafts policies and procedures for accounting and financial processes as needed throughout the city. Establishes and maintains on-line accounting and financial policies.
7. Works with State Auditor's Office to provide information related to internal control procedures and testing. Works with City staff to ensure implementation of external audit recommendations.

#### **ADDITIONAL WORK PERFORMED:**

1. Performs related duties within the scope of the classification.
2. Performs financial analysis on specialized projects as assigned.
3. Assist Finance Director when requested.

#### **PERFORMANCE REQUIREMENTS (Knowledge, Skills, and Abilities):**

Knowledge of:

- Knowledge of audit structures and protocols.
- Generally accepted accounting procedures and generally accepted audit standards.

- Pronouncements of the Government Accounting Standards Board.
- Knowledge of research methods, data collection and sampling techniques, and statistical analysis.
- Finance related federal, State and local laws and regulations.
- Municipal finance and budgeting procedures and policies.
- General broad understanding of the functions of municipal government.

Skills in:

- Excellent oral and written communications skills for conveying the purpose of internal controls and for reporting the results of audit testing.
- Skill in the management of projects within time and financial constraints that exist within the City governmental environment.

Ability to:

- Develop and implement strict audit standards throughout the city.
- Develop, maintain, and execute both financial and performance audit programs.
- Understand and interpret work flow processes within a complex organization.
- Research and evaluate new laws and accounting and audit requirements.
- Utilize a variety of spreadsheet, analytical and other computer software for testing internal controls and preparation of reports for management.
- Function as a member of the Finance Department management team.
- Demonstrate professional courtesy and good judgment in communications with other employees and external agencies.
- Ability to collect, compile, and analyze complex information and data.
- Prepare, write and present analytical reports.
- Work independently with little direction.
- Maintain the absolute confidentiality of sensitive files, data, and materials accessed, discussed or observed while working with City staff.
- Demonstrate the Public Service Competencies of Service Orientation, Results Orientation, and Teamwork and Cooperation.
- Maintain consistent and punctual attendance.
- Physically perform the essential functions of the position, including:
  - correctable visual acuity to read a computer screen and a typeset page;
  - fine finger dexterity to manipulate computer keyboard and mouse; and
  - ability to talk and hear sufficiently to communicate in person and over the phone.

**WORKING ENVIRONMENT:**

The work is performed in an office environment with some travel between City of Bellingham locations. Works extensively at a computer workstation.

**EXPERIENCE AND TRAINING REQUIREMENTS:**

- Bachelor's degree in accounting, finance, business administration, or public administration required.
- A minimum of three years of accounting and/or audit experience required, preferably in a governmental environment.
- Demonstrated knowledge of generally accepted audit procedures, governmental accounting standards, and generally accepted auditing standards required.
- Demonstrated knowledge of Department of Revenue or Municipal tax compliance laws preferred.
- Certified Public Accountant, Certified Management Accountant, or Certified Internal Auditor designation preferred.
- A combination of experience and training that provides the applicant with the knowledge and skills to perform the job will be considered.

**NECESSARY SPECIAL REQUIREMENTS:**

- Employment contingent upon passing a criminal convictions and local background check.
- Valid Washington State driver's license and good driving record. Candidate considered for hire must submit an abstract of his/her driving records for the past three-years; with biennial submission of driving abstract to department, to be forwarded to Human Resources (Policy ADM 10.03.02.4).

**PREPARED BY:** John Carter 04/13

**REVIEWED BY:** \_\_\_\_\_

John R. Carter  
Finance Director