

**ARTICLE VI. CITY MANAGER**

**Sec. 601. Powers and duties.**

The City Manager shall be the head of the administrative branch of the City government. The City Manager shall be responsible to the City Council for the proper administration of all affairs of the City.

All department heads and officers of the City, except elective officers and those department heads and officers the power of whose appointment is vested by this Charter in the City Council, shall serve at the pleasure of the City Manager who may appoint, suspend or remove such department heads and officers subject to the personnel merit system provisions of this Charter. However, the appointment, removal and suspension of the librarian shall be subject to the approval of the Board of Library Trustees, the appointment (but not the suspension or removal) of the ~~Controller~~-Chief Financial Officer/Treasurer and ~~Treasurer~~-City Auditor shall be subject to the approval of the City Council, and the appointment (but not the suspension or removal) of the Public Utilities Director shall be subject to the approval of the Board of Public Utilities. The City Manager may approve or disapprove all proposed appointments and removals of subordinate employees by department heads or officers, and such appointments and removals by department heads or officers shall be subject to the approval of the City Manager.

Notwithstanding the foregoing or any other provision of this Charter except Section 407, the City Council may adopt by ordinance, an employee appeal process which could affirm, overrule or modify a final administrative decision concerning an employee grievance and could provide that such action shall be final. Without limiting the foregoing general grant of powers, responsibilities and duties, the City Manager shall have the power and be required to:

- (a) Prepare the budget annually, submit such budget to the City Council and be responsible for its administration after its adoption.
- (b) Prepare and submit to the City Council annually a capital improvement plan.
- ~~(c) Prepare and submit to the City Council as of the end of the fiscal year a comprehensive report on the finances and administrative activities of the City for such fiscal year.~~
- (d) Keep the City Council advised of the financial condition and future needs of the City and make such recommendations as may seem desirable to the City Manager.
- (e) Prepare rules and regulations governing the contracting for, procuring, purchasing, storing, distribution, or disposal of all supplies, materials and equipment required by any office, department or agency of the City government and recommend them to the City Council for adoption by it.
- (f) See that the laws of the State pertaining to the City, the provisions of this Charter and the ordinances of the City are enforced.
- (g) Perform such other duties consistent with this Charter as may be required of the City Manager by the City Council.

**ARTICLE VII. OFFICERS AND EMPLOYEES GENERALLY**

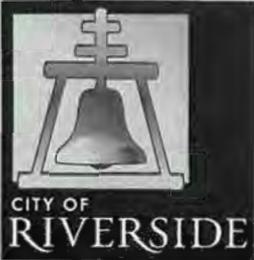
**Sec. 705. City Auditor**

There shall be a City Auditor appointed by the City Manager with approval of the City Council who shall have power and shall be required to:

- (a) Supervise and administer the City's Internal Audit Division.
- (b) Coordinate, plan, and perform financial and performance audits of City operations and functions as requested by the City Council or City Manager.

(c) Plan, budget, and schedule audit assignments to ensure that audit objectives are met in accordance with generally accepted auditing standards.

(d) Report on all findings in detail to the City Manager and in summary to the City Council's Finance Committee.



MEMORANDUM

**DATE:** July 28, 2011  
**FROM:** Cheryl Johannes, Internal Audit Manager  
**To:** Paul Sundeen, Assistant City Manager/CFO/Treasurer  
**RE: INTERNAL AUDIT FUNCTIONAL REPORTING**

The mission of the internal audit function is to independently assess and report on City operations and services. Internal audit's core service is to identify ways to increase the economy, efficiency, effectiveness, and accountability of City government and provide independent, reliable, accurate, and timely information to City management.

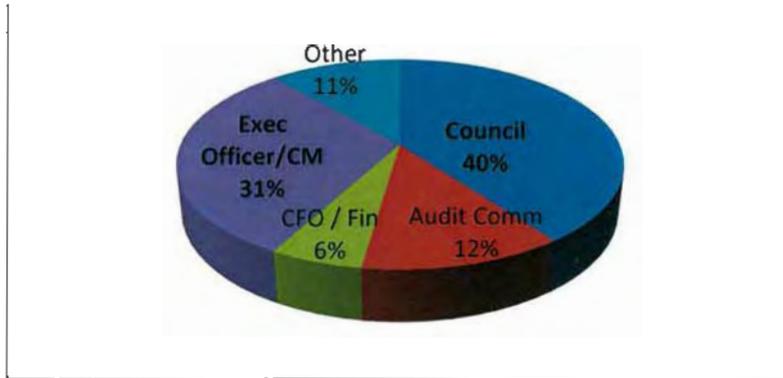
Following is a summary analysis of primary reporting relationships for cities within California that have a City Auditor and internal audit function/organization.<sup>1</sup> The analysis does not include four (4) cities in California that have elected City Auditors (Berkeley, Long Beach, Los Angeles and Oakland).

City	Audit Organization Reports To				
	Council Comm	Audit Comm	CFO/Fin	Exec Officer/ City Mgr	Other/ Admin
Anaheim					
Fresno					
Fullerton					
Orange					
Palo Alto					
Riverside					
Sacramento					
San Diego					
San Jose					
Santa Monica					
San Francisco					
Stockton					
Thousand Oaks					
Torrance					

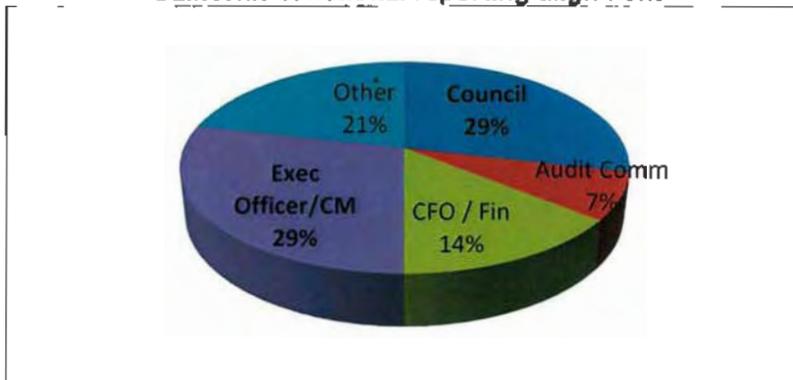
<sup>1</sup> Source of data: Association of Local Government Auditors (ALGA), 2011 Directory. The City of Riverside Internal Audit has been an active member of ALGA since 2005.

The California internal audit function reporting alignment is fairly consistent with nation-wide organizational reporting alignment, as noted in the charts below:

#### Nationwide functional reporting alignment



#### California functional reporting alignment



Organizational independence is a critical factor when considering Internal Audit's reporting relationship. It is recommended by Practice Advisors<sup>2</sup> that the City Auditor is appointed by and report functionally to a Council or Audit/Finance Committee; at least quarterly submit a report of activities, findings, recommendations and/or other matters that the City Auditor determines are necessary.

To facilitate information flows and communication, the City Auditor should report administratively to a senior executive (i.e., City Manager) for guidance in the day-to-day operations of the internal audit function; human resource administration including staffing, personnel evaluations and compensation recommendations; and, budgeting.

The City Auditor should have full responsibility for determining the annual audit work plan, which may include Council or Committee-requested special audits/assessments/investigations.

<sup>2</sup> Institute of Internal Auditors; Generally Accepted Government Auditing Standards.

## City of Riverside ~ Internal Audit Division

Internal Audit provides two types of services: **Audit Services** and **Integrity Services**.

Through our **Audit Services**, we conduct performance audits and follow-up on recommendations made in previous audits. We examine City operations to identify an opportunity to reduce costs, increase efficiency, quality, and effectiveness, or otherwise improve management of a City function, program, service, or policy. Our performance audits and follow-up audits are approved by the City Manager and ACMs in each fiscal year's Work Plan. The Work Plan is flexible in order to respond to requests from Department Directors during the fiscal year. Some audits may carry over into the next fiscal year due to complexity of the scope of the audit.

*Performance audit* refers to an examination of a program, function, operation or the management systems and procedures of a governmental entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources; to ensure internal controls are sufficient to safeguard assets; and, to ensure compliance with policies, laws and regulations. The examination is objective and systematic, generally using structured and professionally adopted methodologies.

We follow the standard for government performance audits according to the Generally Accepted Government Auditing Standards (GAGAS), often referred to as the "yellow book".

Auditors who follow GAGAS standards are required to maintain independence, supervision, continuing professional education, and conduct the audit using a specific process designed to increase the quality of the audit and reduce the politicization of audit work.

Through our **Integrity Services**, we conduct investigations of potential integrity violations including fraud, waste, and abuse (reported via the City's Fraud/Audit HOTLINE) related to City services and programs or City employees. During such investigations, we may work with the Police Department, elected officials, City management, or other appropriate external agencies to ensure facts we gather are appropriately communicated and acted upon. In addition to investigations, we also conduct fraud detection and prevention activities as well as reviews of management controls designed to prevent or detect fraud, waste, and abuse. Any of these Integrity Services activities can result in the issuance of suggestions for improvements in management controls which we address to appropriate levels of City management for action



City Administration

## Audit

### About Internal Audit:

As a division of the City Manager's office, Internal Audit serves as the City's independent appraisal activity for the review of operations as requested by City management and as determined through a risk assessment plan.

### Our Mission:

Complete the approved Annual Audit Plan with due professional care and proficiency using the guidance of the International Standards for the Professional Practice of Internal Auditing as set forth by the Institute of Internal Auditors (IIA).

Contribute to City resources by identifying monetary findings through contract compliance and tax revenue audits.

Add value to City operations by providing economical recommendations to improve management processes and strengthen internal controls.

### Contact Information:

City of Anaheim  
Internal Audit  
200 S. Anaheim Boulevard, #332  
Anaheim, CA 92805  
(714) 765-5168

**CITY OF ANAHEIM  
CLASS SPECIFICATION**

**TITLE CODE: 067**

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**CLASSIFICATION:**     **Audit Manager**

**DEPARTMENT:**       **City Administration**

**CLASS DEFINITION:** To direct, manage, supervise, and coordinate the activities and operations of the City wide auditing program within the City Manager's Office; to coordinate assigned activities with other divisions, departments, and outside agencies; and to provide highly responsible and complex administrative support to the City Manager.

**SUPERVISION RECEIVED AND EXERCISED:**

Receives administrative direction from the City Manager.

Exercises direct supervision over professional, technical, and clerical staff.

**EXAMPLES OF ESSENTIAL JOB FUNCTIONS:**

*The following functions are typical for this classification. Incumbents may not perform all of the listed functions and or may be required to perform additional or different functions from those set forth below to address business needs and changing business practices*

Assume management responsibility for all services and activities of the city-wide auditing program.

Manage and participate in the development and implementation of goals, objectives, policies, and priorities for the audit program; recommend and administer policies and procedures.

Monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; recommend, within departmental policy, appropriate service and staffing levels.

Plan, direct, coordinate, and review the work plan for audit program staff; assign work activities, projects, and programs; review and evaluate work products, methods, and procedures; meet with staff to identify and resolve problems.

Select, train, motivate, and evaluate audit program personnel; provide or coordinate staff training; work with employees to correct deficiencies; implement discipline and termination procedures.

Oversee and participate in the development and administration of the audit program budget; participate in the forecast of funds needed for staffing, equipment, materials, and supplies; monitor and approve expenditures; implement adjustments.

Manage and participate in the planning, design, development, implementation, and operation of computer based auditing systems; oversee the installation of electronic data processing systems.

Manage and coordinate audit activities with other investors and non-operating owners of electrical utility power generating projects; provide audit materials to participating investors.

Review managerial, administrative, financial, and data processing controls; determine if controls are adequate and effective; recommend and implement changes as appropriate.

Serve as the liaison for the City-wide auditing program with other divisions, departments, and outside agencies; negotiate and resolve sensitive and controversial issues.

Serve as staff on a variety of boards, commissions, and committees; prepare and present staff reports and other necessary correspondence.

Provide responsible staff assistance to the City Manager; conduct a variety of organizational studies, investigations, and operational studies; recommend modifications to audit programs, policies, and procedures as appropriate.

Attend and participate in professional group meetings; maintain awareness of new trends and developments in the field of auditing; incorporate new developments as appropriate.

Respond to and resolve difficult and sensitive citizen inquiries and complaints.

Perform related duties as required.

### **JOB RELATED QUALIFICATIONS:**

Experience and Education: Six years of increasingly responsible auditing experience including two years of administrative and supervisory responsibility supplemented by a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration, or a related field. An equivalent combination of experience and education sufficient to perform the essential job functions and provide the required knowledge and abilities is qualifying.

Knowledge of: Operational characteristics, services, and activities of an audit program; modern and complex principles and practices of auditing and accounting and their application to governmental accounting systems; principles and practices of program development and administration; principles of finance; office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, and databases; principles of municipal budget preparation and control; principles and practices of municipal budget preparation and administration; principles of supervision, training, and performance evaluation; pertinent federal, state, and local laws, codes, and regulations.

Ability to: Oversee and participate in the management of a comprehensive city-wide auditing program; oversee, direct, and coordinate the work of lower level staff; select, supervise, train, and evaluate staff; participate in the development and administration of division goals, objectives, and procedures; prepare and administer large program budgets; prepare clear and concise administrative and financial reports; interpret and explain City audit policies and procedures; correctly interpret legal and financial information; effectively secure and determine facts through audit investigations; make sound judgments; operate office equipment including computers and supporting word processing, spreadsheet, and database applications; analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals; research, analyze, and evaluate new service delivery methods and techniques; interpret and apply federal, state, and local policies, laws, and regulations; communicate clearly and concisely, both orally and in writing; and establish and maintain effective working relationships with those contacted in the course of work.

License/Certification Required: Possession of an appropriate, valid driver's license. Possession of a CPA, CIA and/or CISA certification.

### **WORKING CONDITIONS:**

Environmental Conditions: Work is performed primarily in a standard office setting with some travel to different sites; incumbents may be required to work extended hours including evenings and weekends.

Physical Conditions: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

**OTHER:**

FLSA Designation: Executive Exempt

Unit Designation: Administrative Management

Note: The above statements are intended to describe the general nature and level of work being performed by persons assigned to this job. They are not intended to be an inclusive list of all duties, responsibilities and skills required of incumbents. In accordance with the Americans with Disability Act, reasonable accommodation may be made to enable individuals with disabilities to perform the essential job functions.

Document Number: CS3433.doc  
Former Document Number: CS1185  
Revised 9/1989 – Ralph Andersen & Associates  
Revised 4/1996 – V. Kilmurray  
Revised 11/2009 – Johnson & Associates

POSITION DESCRIPTION

CITY AUDITOR

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***Purpose of Position***

Responsible for leading the Office in performing

***Primary Duties, Responsibilities and Expectations***

**Service**

Develops and maintains strong working relationships with key City decision makers throughout the year and is committed to continually improve management and public satisfaction.

Establishes risk assessments for assigned auditable units and determines the basis for the allocation of audit resources in an annual audit plan.

Plans, coordinates, and manages all projects for assigned department areas and designated product lines. Focuses on deliverables and prioritizes, selecting the best way to achieve multiple goals. Aligns allocation of work to harness individual team members' strengths. Explores alternative resources to increase efficiencies, address staff transitions and limited resources. Monitors the status of projects against plan and alters when needed.

Provides guidance and expertise to team members and, as needed, participates directly in the performance of audit procedures especially focusing on complex, judgmental and/or specialized issues in areas related to high risk accounting, auditing and reporting matters.

Ensures team understands expectations and can deliver service in a timely manner with minimal disruption to the operation under review. Anticipates roadblocks and issues, provides suggestions and alternatives. Guides the team in the development of creative, practical, and cost-effective recommendations for improvement.

Understands the public sector recognizing key performance drivers, trends and emerging technical and sector developments of relevance to share with the team. Focuses effort on issues with high potential benefit to our customers (i.e. City management, Council, and taxpayers) by applying an in-depth understanding of the dynamics and inter-relationships of the programs/processes. Provides insights by drawing on knowledge of public sector, industry and other best practices. Develops solutions which can promote improvement.

Serves as second level approver of final reports to clients and enhances content based on application of knowledge and experience. Ensures that work products are properly focused, clear, accurate and well-presented.

Participates in meetings with auditee management and team members. Presents information to others in one-on-one and group situations, such as verbal presentation to management personnel. Effectively combines written and oral communication to convey a message. Tailors message/medium to the situation.

Supervises preparation of the final report and enhances its content based on application of knowledge and experience. May participate in presentation of report and audit findings to management and/or City Council.

Makes recommendations for new audit techniques to analyze the adequacy of controls and the effectiveness of operational procedures and processes.

Pushes self to excel and inspires other to do the same. Builds on experiences/knowledge gained in other situations to challenge the status quo and routine situations, make sound decisions and take effective action. Works effectively in a changing and unstructured environment in a flexible and open-minded manner.

Applies and communicates established strategic objectives and office policies. Complies with all applicable office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

### **People**

Creates spirit and feeling of belonging in the team while balancing productivity. Works with team to set clear goals and objectives and ensures that they are understood by all. Successfully delegates to lowest effective level of staff capable of performing the work effectively. Provides team authority/latitude to act. Keeps the team focused on achieving objectives and working in an efficient and effective manner.

Works in a non-hierarchical way. Values others' contributions. Encourages team to challenge ideas/deadlines, think for themselves and take responsibility for their contributions. Promotes openness and involvement, sharing information and ideas among team members. Establishes an environment which supports creativity and demonstrates support for required changes.

Assists team members in reaching their full potential by conducting meaningful and timely performance reviews (with specific, balanced feedback that does not come as a surprise), serving as a positive role model and mentor, willingly addressing questions, contributing constructively to on-the-job feedback and training, and assisting in the design and implementation of individual development plans.

Fosters teamwork by maintaining cooperative relationships with other engagement teams (e.g., sharing staffing resources with other engagement teams), contributing to a positive work environment that leads to high morale, productivity, and open communications, facilitating the resolution of conflicts, sharing information, and accepting and providing constructive feedback.

Provides a positive leadership example by exemplifying the firm's standards for respectful workplace behavior. Understands and follows the City's equal employment opportunity and respectful workplace policies.

## **Knowledge Development**

Contributes to the knowledge culture by: aggressively seeking to share good ideas, best practices, process models and other knowledge; working enthusiastically to enhance what others have created; appreciating the value of our knowledge assets; and routinely using knowledge in delivering value to clients.

Effectively uses current and developing technology and tools to enhance the effectiveness of deliverables and service. Leverages technology and tools to create quality work products while balancing cost/benefit. Sees that team uses technology to create high quality products.

Respects and protects confidential information.

Identifies information needs/develops strategy to obtain information. Acknowledges limit of own team's knowledge and brings in expert resources when appropriate. Provides guidance and expertise to team members and client on industry auditing and accounting issues/practices.

Maintains an education program to continually develop technical accounting, auditing, and management skills. Stays current with reading. Regularly expands technical competence. Seeks opportunities to work on areas that will further develop skills. Is proactive in sharing learning with others.

Leads office efforts with other initiatives (e.g., audit quality review, recruiting efforts, special projects) when opportunities are presented.

## ***Education and Experience***

- Undergraduate or master's degree in public administration, accounting, finance or related field
- Applicable professional certification preferred
- At least eight years experience working as an auditor or possesses particular public sector/industry experience to meet special needs

## ***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

**POSITION DESCRIPTION**  
**ASSISTANT CITY AUDITOR**

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***Purpose of Position***

This position directs audit work of multiple teams, designed to carry out audit work in line with the City's audit plan and risk management strategy, and the Auditor's Office audit methodologies.

***Primary Duties, Responsibilities and Expectations***

**Service**

Establishes risk priorities for the auditable units and develops the basis for the allocation of audit resources in the annual audit plan.

Considers and evaluates total available audit hours for the year, the need for special management discretionary projects, and the number and mix of specialized resources required to perform projects.

Obtains formal approval of the risk assessment and annual audit plan.

Makes recommendations for new audit techniques.

Guides the Auditor's Office team in the development of creative, practical, and cost-effective recommendations for improvement.

Stays abreast of general business/economic developments and new pronouncements/standards, to gain an understanding of their links and impact on the City. Understands and applies technical standards.

Possess a high familiarity with the services the City provides.

Understands the public sector recognizing key performance drivers, trends and emerging technical and sector developments of relevance to share with the team. Focuses effort on issues with high potential benefit to our customers (i.e. City management, Council, and taxpayers) by applying an in-depth understanding of the dynamics and inter-relationships of the programs/processes. Provides insights by drawing on knowledge of public sector, industry and other best practices. Develops solutions which can promote improvement.

Applies and communicates established strategic objectives and office policies. Complies with all applicable office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

**People**

Serves as a career counselor for team members.

Provides written and verbal performance feedback to the management team members.

Leads departmental initiatives and projects to maintain a world class audit practice.

Participates in the recruiting process and helps build up the audit workforce by conducting interviews and evaluating candidates.

Understands and upholds the City's equal employment opportunity and respectful workplace policies.

### **Knowledge Development**

Provides guidance on complex audit matters.

Respects and protects confidential City information.

Maintains a professional development plan to continually develop technical and management skills consistent with the Office requirements and philosophy. Keeps skills and knowledge up to date.

Actively looks for and encourages the team to look for valuable audit opportunities; emphasizes and positions the capabilities of the Office.

Knows when to involve the Office in projects and when not to. Fully understands what the Office can deliver; knows City management and/or taxpayer needs and expectations for a project.

Continues to develop long-term relationships with key City managers.

Gains acceptance as an essential business advisor and is consulted for advice on a wide variety of issues.

### ***Education and Experience***

- Undergraduate or master's degree in public administration, accounting, finance or related field
- 8 years minimum related, applicable experience (last 5+ in management role)
- Certified Public Accountant
- Well-developed analytical, interpersonal, and communication (both written and verbal) skills

### ***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

## POSITION DESCRIPTION

### DEPUTY CITY AUDITOR

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#### *Purpose of Position*

Responsible for leading engagement teams as a senior City executive. Engagement teams provide a variety of audit and review services, including but not limited to, financial statement audits, contract and revenue audits, operational and internal control reviews, and fraud investigations.

Demonstrates a thorough understanding of complex accounting and auditing concepts; discusses complex accounting and auditing issues with engagement team and department/unit management; keeps informed of professional standards and office policies and effectively applies this knowledge to moderately complex and complex auditee situations.

The specific responsibilities of deputy auditors will vary with the size and complexity of engagements, as well as the experience of the team members assigned.

#### *Primary Duties, Responsibilities and Expectations*

##### Service

Develops and maintains strong working relationships with key City decision makers throughout the year and is committed to continually improve management and public satisfaction.

Establishes risk assessments for assigned auditable units and determines the basis for the allocation of audit resources in an annual audit plan.

Plans, coordinates, and manages all projects for assigned department areas and designated product lines. Focuses on deliverables and prioritizes, selecting the best way to achieve multiple goals. Aligns allocation of work to harness individual team members' strengths. Explores alternative resources to increase efficiencies, address staff transitions and limited resources. Monitors the status of projects against plan and alters when needed.

Provides guidance and expertise to team members and, as needed, participates directly in the performance of audit procedures especially focusing on complex, judgmental and/or specialized issues in areas related to high risk accounting, auditing and reporting matters.

Ensures team understands expectations and can deliver service in a timely manner with minimal disruption to the operation under review. Anticipates roadblocks and issues, provides suggestions and alternatives. Guides the team in the development of creative, practical, and cost-effective recommendations for improvement.

Understands the public sector recognizing key performance drivers, trends and emerging technical and sector developments of relevance to share with the team. Focuses effort on issues with high potential benefit to our customers (i.e. City management, Council, and taxpayers) by applying an in-depth understanding of the dynamics and inter-relationships of the programs/processes. Provides insights by drawing on knowledge of public sector, industry and other best practices. Develops solutions which can promote improvement.

Serves as second level approver of final reports to clients and enhances content based on application of knowledge and experience. Ensures that work products are properly focused, clear, accurate and well-presented.

Participates in meetings with auditee management and team members. Presents information to others in one-on-one and group situations, such as verbal presentation to management personnel. Effectively combines written and oral communication to convey a message. Tailors message/medium to the situation.

Supervises preparation of the final report and enhances its content based on application of knowledge and experience. May participate in presentation of report and audit findings to management and/or City Council.

Makes recommendations for new audit techniques to analyze the adequacy of controls and the effectiveness of operational procedures and processes.

Pushes self to excel and inspires other to do the same. Builds on experiences/knowledge gained in other situations to challenge the status quo and routine situations, make sound decisions and take effective action. Works effectively in a changing and unstructured environment in a flexible and open-minded manner.

Applies and communicates established strategic objectives and office policies. Complies with all applicable office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

### **People**

Creates spirit and feeling of belonging in the team while balancing productivity. Works with team to set clear goals and objectives and ensures that they are understood by all. Successfully delegates to lowest effective level of staff capable of performing the work effectively. Provides team authority/latitude to act. Keeps the team focused on achieving objectives and working in an efficient and effective manner.

Works in a non-hierarchical way. Values others' contributions. Encourages team to challenge ideas/deadlines, think for themselves and take responsibility for their contributions. Promotes openness and involvement, sharing information and ideas among team members. Establishes an environment which supports creativity and demonstrates support for required changes.

Assists team members in reaching their full potential by conducting meaningful and timely performance reviews (with specific, balanced feedback that does not come as a surprise), serving as a positive role model and mentor, willingly addressing questions, contributing constructively to on-the-job feedback and training, and assisting in the design and implementation of individual development plans.

Fosters teamwork by maintaining cooperative relationships with other engagement teams (e.g., sharing staffing resources with other engagement teams), contributing to a positive work environment that leads to high morale, productivity, and open communications, facilitating the resolution of conflicts, sharing information, and accepting and providing constructive feedback.

Provides a positive leadership example by exemplifying the firm's standards for respectful workplace behavior. Understands and follows the City's equal employment opportunity and respectful workplace policies.

## **Knowledge Development**

Contributes to the knowledge culture by: aggressively seeking to share good ideas, best practices, process models and other knowledge; working enthusiastically to enhance what others have created; appreciating the value of our knowledge assets; and routinely using knowledge in delivering value to clients.

Effectively uses current and developing technology and tools to enhance the effectiveness of deliverables and service. Leverages technology and tools to create quality work products while balancing cost/benefit. Sees that team uses technology to create high quality products.

Respects and protects confidential information.

Identifies information needs/develops strategy to obtain information. Acknowledges limit of own team's knowledge and brings in expert resources when appropriate. Provides guidance and expertise to team members and client on industry auditing and accounting issues/practices.

Maintains an education program to continually develop technical accounting, auditing, and management skills. Stays current with reading. Regularly expands technical competence. Seeks opportunities to work on areas that will further develop skills. Is proactive in sharing learning with others.

Leads office efforts with other initiatives (e.g., audit quality review, recruiting efforts, special projects) when opportunities are presented.

## ***Education and Experience***

- Undergraduate or master's degree in public administration, accounting, finance or related field
- Applicable professional certification preferred
- At least eight years experience working as an auditor or possesses particular public sector/industry experience to meet special needs

## ***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

## POSITION DESCRIPTION

### AUDIT MANAGER

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#### *Purpose of Position*

Responsible for managing multiple audits and other related activities. The Auditor's Office provides a variety of audit and review services, including but not limited to, financial statement audits, contract and revenue audits, operational and internal control reviews, and fraud investigations.

Demonstrates a thorough understanding of complex accounting and auditing concepts; discusses complex accounting and auditing issues with engagement team and department/unit management; keeps informed of professional standards and office policies and effectively applies this knowledge to moderately complex and complex auditee situations.

The specific responsibilities of managers, in coordinating audits and reviews, will vary with the size and complexity of engagements, as well as the experience of the team members assigned.

#### *Primary Duties, Responsibilities and Expectations*

##### Service

Develops and maintains productive relationships with auditee management throughout the year and is committed to continually improve City management and public satisfaction.

Participates directly in the performance of audit procedures especially focusing on complex, judgmental and/or specialized issues. Develops plans for accomplishing objectives and audit strategies which comply with professional standards and address the risks inherent in each engagement. Creates work products such as audit analyses, management correspondence, memoranda, and other working papers that document procedures performed and the results of those procedures.

Demonstrates and exercises independent and sound judgment and discretion in performing work duties.

Ensures team understands expectations and can deliver products in a timely manner with minimal disruption to the operation under review. Ensures work products are clear, accurate and well-presented. Anticipates roadblocks and issues; provides suggestions and alternatives.

Identifies potential risk areas and actively participates in the office's risk management process.

Understands the public sector recognizing trends and emerging technical and sector developments of relevance to share with the team members. Focuses process effort on issues with high potential benefit to our customers (i.e. City management, Council, and taxpayers) by applying an in-depth understanding of the dynamics and inter-relationships of the programs/processes. Provides insights by drawing on knowledge of public sector, industry and other best practices. Develops solutions which can promote improvement.

Reviews audit work performed by staff and seniors to be satisfied that appropriate audit recognition was given to all important issues. Ensures work products are properly focused, clear, accurate and well-presented.

Takes responsibility for the overall execution of the audit project through wrap-up and final report delivery.

Supervises preparation of the final report and enhances its content based on application of knowledge and experience. May participate in presentation of report and audit findings to management and/or City Council.

Pushes self to excel and inspires others to do the same. Intelligently challenges the way things get done, providing suggestions and alternatives. Works effectively in a changing and unstructured environment in a flexible and open-minded manner.

Participates in meetings with auditee management and team members. Presents information to others in one-on-one and group situations, such as verbal presentation to management personnel. Effectively combines written and oral communication to convey a message. Tailors message/medium to the situation.

Makes recommendations for new audit techniques to analyze the adequacy of controls and the effectiveness of operational procedures and processes.

Complies with all applicable office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

### **People**

Creates spirit and feeling of belonging in the team while balancing productivity. Works with team to set clear goals and objectives and ensures that they are understood by all. Successfully delegates to lowest effective level of staff capable of performing the work effectively. Provides team authority/latitude to act. Keeps the team focused on achieving objectives and working in an efficient and effective manner.

Works in a non-hierarchical way. Values others' contributions. Encourages team to challenge ideas/deadlines, think for themselves and take responsibility for their contributions. Promotes openness and involvement, sharing information and ideas among team members. Establishes an environment which supports creativity and demonstrates support for required changes.

Assists staff and seniors in reaching their full potential by conducting meaningful and timely performance reviews (with specific, balanced feedback that does not come as a surprise), serving as a positive role model and mentor, willingly addressing questions, contributing constructively to on-the-job feedback and training, and assisting in the design and implementation of individual development plans.

Fosters teamwork by maintaining cooperative relationships with other engagement teams (e.g., sharing staff's and senior's time with other engagement teams), contributing to a positive work environment that leads to high morale, productivity, and open communications, facilitating the resolution of conflicts, sharing information, and accepting and providing constructive feedback.

Provides a positive leadership example by exemplifying the office's standards for respectful workplace behavior. Understands and follows the City's equal employment opportunity and respectful workplace policies.

### **Knowledge Development**

Contributes to the knowledge culture by: aggressively seeking to share good ideas, best practices, process models and other knowledge; working enthusiastically to enhance what others have created;

appreciating the value of our knowledge assets and billing for the value delivered; and routinely using knowledge in delivering value to clients.

Effectively uses current and developing technology and tools to enhance the effectiveness of deliverables and service. Leverages technology and tools to create quality work products while balancing cost/benefit. Sees that team uses technology to create high quality products.

Respects and protects confidential information.

Identifies information needs/develops strategy to obtain information. Acknowledges limit of own team's knowledge and brings in expert resources when appropriate. Provides guidance and expertise to team members and client on industry auditing and accounting issues/practices.

Maintains an education program to continually develop technical accounting, auditing, and management skills. Stays current with reading. Regularly expands technical competence. Seeks opportunities to work on areas that will further develop skills. Is proactive in sharing learning with others.

Leads office efforts with other initiatives (e.g., audit quality review, recruiting efforts, special projects) when opportunities are presented.

### ***Education and Experience***

- Undergraduate degree in public administration, accounting, finance or related field.
- Applicable professional certification preferred
- Approximately five years experience working as a senior auditor or possesses particular public sector experience to meet special needs

### ***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

## POSITION DESCRIPTION

### SENIOR AUDITOR

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#### *Purpose of Position*

Responsible for participating in and supervising multiple engagements and other related activities under the general direction of more experienced team members. Seniors are fieldwork leaders of engagement teams who primarily assist in performance of a variety of audit and review assignments, including but not limited to, financial statement audits, contract and revenue audits, operational and internal control reviews, and fraud investigations.

Demonstrates a thorough understanding of increasingly complex accounting and auditing concepts; discusses moderately complex accounting and auditing issues with engagement team and department management; keeps informed of professional standards and office policies and effectively applies this knowledge to moderately complex client management situations.

The specific responsibilities of seniors will vary with the size and complexity of the engagement, as well as the experience level of team members assigned.

#### *Primary Duties, Responsibilities and Expectations*

##### Service

Develops and maintains productive working relationships with auditee personnel at appropriate levels and is committed to continually improve City management and public satisfaction.

Actively participates in discussions with auditee. Prepares for and assists in conducting entrance and exit meetings with auditee management.

Performs audit work of a moderately complex nature involving a high degree of problem solving and diagnostic responsibilities. Gathers preliminary information on risks and controls for individual audit projects, obtains background information on the area to be audited, understands and evaluates processes and related controls, executes tests of controls, and prepares draft reports.

Analyzes evidence, reaches conclusions, identifies issues and proposes strategies related to the audit procedures that they and the staff are executing. Ensures quality by directing daily progress of fieldwork, informing managers of project status, and managing the performance of staff. Offers direct and timely participation by reviewing own work and work of others to ensure that work is complete, technically accurate, properly performed, and adequately documented with exceptions and issues appropriately addressed.

Demonstrates a professional and competent demeanor, being prepared when dealing with auditee management, working with minimal disruption to operations, anticipating questions and needs of management, and managing expectations about report distribution and timing.

Creates work products that require little re-work such as management correspondence, memoranda and other working papers that document procedures performed, the findings, and the results of those procedures. Pays attention to detail and wraps up loose ends. Prepares concise, organized and easy to follow written documents; presents information in straightforward, easy to understand terms. Drafts audit reports for smaller engagements.

Pushes self to excel and inspires others to do the same. Intelligently challenges the way things get done, providing suggestions and alternatives. Adapts to changing demands with a positive attitude. Exhibits curiosity to learn new things.

Stays abreast of general business/economic developments and new standards and understands their impact on City departments.

Complies with all applicable office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

### **People**

Creates spirit and feeling of belonging in the team while balancing productivity. Works with team to set clear goals and objectives and ensures that they are understood by all. Successfully delegates to lowest effective level of staff capable of performing the work effectively. Provides team authority/latitude to act. Keeps the team focused on achieving objectives and working in an efficient and effective manner.

Works in a non-hierarchical way. Values others' contributions. Encourages team to challenge ideas/deadlines, think for themselves and take responsibility for their contributions. Promotes openness and involvement, sharing information and ideas among team members.

Provides constructive on the job feedback and training, conducts meaningful and timely performance reviews with specific, balanced feedback.

Understands and follows the City's equal employment opportunity and respectful workplace policies.

### **Knowledge Development**

Develops awareness of the knowledge base and resources of the office. Effectively uses current and developing technology and tools to enhance the effectiveness of deliverables and service. Actively learns how to apply and use the latest technology and tools and suggests applications to the team. Leverages ideas from other projects to enhance knowledge bases and create efficiencies.

Respects and protects confidential information.

Maintains a personal education program to continually develop technical accounting, auditing, and management skills. Keeps skills and knowledge up to date. Seeks opportunities to work on areas that will further develop skills.

Assists with other office administrative matters (e.g., recruiting efforts, special projects) when opportunities are presented.

### ***Education and Experience***

- Undergraduate degree in public administration, accounting, finance, or related field.
- Applicable professional certification preferred.
- Typically minimum of two years experience working as a staff auditor or possesses particular public sector experience to meet special needs.

***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

## POSITION DESCRIPTION

### STAFF AUDITOR

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#### *Purpose of Position*

Will serve as members of multiple engagement teams assisting in the performance of a variety of audit and review assignments, including but not limited to, financial statement audits, contract and revenue audits, operational and internal control reviews, and fraud investigations.

Staff receive on-the-job training to acquire practical experience in applying professional standards and developing required analytical and technical skills.

#### *Primary Duties, Responsibilities and Expectations*

##### Service

Performs audit work of a basic to moderately complex nature. Creates work products such as audit analyses, correspondence, memoranda and other working papers that document procedures performed and results of those procedures. Pays attention to detail and wraps up loose ends.

Prepares concise, organized and easy to follow written documents; presents information in straightforward, easy to understand terms. Completes assignments within agreed upon time frames.

Develops working knowledge of engagement objectives as well as the planned audit approach and the specific audit procedures to be performed.

Demonstrates a professional and competent demeanor, being prepared when dealing with auditee staff, working with minimal disruption to operations, and asking insightful questions.

Executes audit procedures, such as obtaining an understanding of routine data processes, testing controls, and performing substantive procedures. Analyzes evidence, reaches conclusions, suggests ideas for audit efficiencies. Recognizes relevant financial statement issues from basic analysis and identifies potential non-compliance with standards. Communicates information to the team leader.

Challenges previously prepared process analysis work.

Makes efficient use of time. Searches out meaningful work when having time available. Recognizes when to seek help with problems or workload and asks for it. Establishes and manages priorities, creates and manages workplans, communicates the status of activities to seniors and managers, delivers work within agreed upon deadlines.

Seeks ownership and takes full responsibility for assignments. Pushes self to excel. Intelligently challenges the way things get done, providing suggestions and alternatives. Learns quickly and applies newly learned knowledge or skills. Adapts to changing demands with a positive attitude. Exhibits curiosity to learn new things.

Stays abreast of general business/economic developments and new standards and understands their impact on City departments.

Complies with all office policies and guidelines as well as the AICPA Code of Professional Conduct and other professional standards.

Works under supervision of seniors and managers. Keeps supervisors apprised of work progress. Work is reviewed to verify its accuracy and conformance with required procedures and instructions.

### **People**

Demonstrates teamwork by responsively cooperating with the senior and other engagement team members, sharing information and ideas, accepting constructive feedback, and accepting additional assignments when appropriate. Works with team members to set goals and responsibilities.

Values and supports colleagues consistently treating others with respect. Acts to contribute to a good working climate.

Understands and follows the City's equal employment opportunity and respectful workplace policies.

### **Knowledge Development**

Uses current and developing technology and tools to enhance the effectiveness of deliverables and service. Suggests applications to the team. Leverages ideas from other projects to enhance knowledge bases and create efficiencies.

Respects and protects confidential information.

Maintains a personal education program to continually develop technical accounting, auditing, and management skills. Keeps skills and knowledge up to date. Seeks opportunities to work on areas that will further develop skills.

Assists with other office administrative matters (e.g., recruiting efforts, special projects) when opportunities are presented.

### ***Education and Experience***

- Undergraduate degree in public administration, accounting, finance, or related field.
- No minimum of years of applicable experience.
- Staff generally progress to senior level based on their ability to effectively meet the office technical and professional requirements.

### ***Further Guidelines***

*The information provided above is intended to describe the general nature and level of work being performed by personnel assigned to this position; it is not intended to contain or be interpreted as an exhaustive inventory of all the duties, responsibilities, and qualifications required of personnel so assigned.*

**Chapter 2.18 OFFICE OF THE CITY AUDITOR**

**2.18.010 Office of the city auditor created.**

There is created an office of the city auditor. The city council shall appoint the city auditor, who shall be a city officer under Section 70, subdivision (d), of the Charter. The city auditor shall have such staff and budget as the city council may prescribe. The city auditor shall appoint all other members of the city auditor's office. (Ord. 2009-031 § 2)

**2.18.020 City auditor qualifications.**

The city auditor shall be a certified public accountant, a certified internal auditor, or have such other or additional qualifications as the city council may establish by resolution. The city auditor shall set the qualifications for subordinate staff. (Ord. 2009-031 § 2)

**2.18.030 Audit plan and standards.**

A. By March 1st each year, the city auditor shall submit an annual audit plan to the city council for approval. The annual audit plan may be amended during the year with the approval of the city council. The council may, by resolution, authorize a committee, charter officer, or an individual councilmember with respect to the councilmember's own office, to request additional audits.

B. Audits shall be conducted in accordance with standards as prescribed by council resolution. (Ord. 2009-031 § 2)

**2.18.040 City auditor reports.**

The city auditor shall prepare a written report of the results of each audit conducted and will be responsible for retaining a copy as a permanent record. The council may prescribe by resolution the manner of report preparation and presentation. (Ord. 2009-031 § 2)

**2.18.050 Access to information.**

City departments, offices and employees shall provide the city auditor access to all sources of information, property, and personnel relevant to the performance of an audit, unless restricted or prohibited by law. This section shall not apply to the office of any elected official, unless that elected official requested the audit, of that official's own office. (Ord. 2009-031 § 2)

**2.18.060 Noninterference with city auditor.**

No person shall directly or indirectly coerce or attempt to coerce the city auditor relative to the city auditor's examinations, audits, or the appointment or removal of any employee which is made by the city auditor. (Ord. 2009-031 § 2)

shall be accessible to any employee who shall desire to complain of any matter incident to his employment.

**Section 38: City Clerk**

The City Clerk shall be elected by the Council for an indefinite term and shall serve until his successor has been elected and qualified. He shall maintain all official records of the City, the custody of which is not provided for in this Charter or by ordinances of the City, including the journal of all proceedings of the Council and all its ordinances and resolutions.

*(Amendment voted 09-17-1963; effective 02-11-1964.)*

*Prior Language*

**Section 38.1: Microfilming of Records.**

*(Addition voted 04-19-1949; effective 05-20-1949.)*

*(Repeal voted 11-04-1958; effective 02-19-1959.)*

*Prior Language*

**Section 39: Chief Financial Officer.**

The Chief Financial Officer shall be appointed by the City Manager and confirmed by the City Council for an indefinite term and shall serve until his or her successor is appointed and qualified. The Chief Financial Officer shall be the chief fiscal officer of the City. He or she shall exercise supervision over all accounts, and accounts shall be kept showing the financial transactions of all Departments of the City upon forms prescribed by the Chief Financial Officer and approved by the City Manager and the Council. Subject to the direction and supervision of the City Manager, the Chief Financial Officer shall be responsible for the preparation of the City's annual budget. He or she shall also be responsible for oversight of the City's financial management, treasury, risk management and debt management functions. He or she shall submit to the City Manager and to the Council at least monthly a summary statement of revenues and expenses for the preceding accounting period, detailed as to appropriations and funds in such manner as to show the exact financial condition of the City and of each Department, Division and office thereof. No contract, agreement, or other obligation for the expenditure of public funds shall be entered into by any officer of the City and no such contract shall be valid unless the Chief Financial Officer shall certify in writing that there has been made an appropriation to cover the expenditure and that there remains a sufficient balance to meet the demand thereof. He or she shall perform the duties imposed upon chief municipal fiscal officers by the laws of the State of California, and such other duties as may be imposed upon him or her by ordinances of the Council, but nothing shall prevent the City Manager from transferring to other officers matters in charge of the Chief Financial Officer which do not relate directly to the finances of the City. The Chief Financial Officer shall prepare and submit to the City Manager such information as shall be

required by the City Manager for the preparation of an annual budget. The Chief Financial Officer shall appoint his or her subordinates subject to the Civil Service provisions of this Charter. The authority, power and responsibilities conferred upon the Auditor and Comptroller by this Charter shall be transferred to, assumed, and carried out by the Chief Financial Officer.

*(Amendment voted 06-04-1974; effective 08-13-1974.)*

*(Amendment voted 06-03-2008; effective 07-08-2008.)*

Prior Language

### **Section 39.1: Audit Committee**

The Audit Committee shall be an independent body consisting of five members. Notwithstanding any other Charter provision to the contrary, the Audit Committee shall be appointed as provided under this section. To ensure its independence, the Audit Committee shall be composed of two members of the City Council and three members of the public. The two Councilmembers shall be appointed by the Council, one of whom shall serve as Chair of the Audit Committee. The three public members of the Audit Committee shall be appointed by the City Council from a pool of at least two candidates for each vacant position, to be recommended by a majority vote of a screening committee comprised of a member of the City Council, the Chief Financial Officer, the Independent Budget Analyst and two outside financial experts appointed by the other three members of the screening committee and confirmed by the City Council. Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management. The public members of the Audit Committee shall serve for terms of four years and until their successors have been appointed and qualified. Public members of the Audit Committee are limited to two full consecutive terms, with one term intervening before they become eligible for reappointment. Notwithstanding any other provision of this section, appointments shall be made so that not more than one term of office shall expire in any one year.

The Audit Committee shall have oversight responsibility regarding the City's auditing, internal controls and any other financial or business practices required of this Committee by this Charter. The Audit Committee shall be responsible for directing and reviewing the work of the City Auditor and the City Auditor shall report directly to the Audit Committee. The Audit Committee shall recommend the annual compensation of the City Auditor and annual budget of the Office of City Auditor to the Council and shall be responsible for an annual performance review of the City Auditor. The Audit Committee shall recommend to the Council the retention of the City's outside audit firm and, when appropriate, the removal of such firm. The Audit Committee shall monitor the

engagement of the City's outside auditor and resolve all disputes between City management and the outside auditor with regard to the presentation of the City's annual financial reports. All such disputes shall be reported to the Council. The Council may specify additional responsibilities and duties of the Audit Committee by ordinance as necessary to carry into effect the provisions of this section.  
*(Addition voted 06-03-2008; effective 07-08-2008.)*

**Section 39.2: Office of City Auditor**

The City Auditor shall be appointed by the City Manager, in consultation with the Audit Committee, and confirmed by the Council. The City Auditor shall be a certified public accountant or certified internal auditor. The City Auditor shall serve for a term of ten years. The City Auditor shall report to and be accountable to the Audit Committee. Upon the recommendation of the Audit Committee, the City Auditor may be removed for cause by a vote of two-thirds of the members of the Council. The City Auditor shall be the appointing authority of all City personnel authorized in the department through the normal annual budget and appropriation process of the City, and subject to the Civil Service provisions of this Charter.

The City Auditor shall prepare annually an Audit Plan and conduct audits in accordance therewith and perform such other duties as may be required by ordinance or as provided by the Constitution and general laws of the State. The City Auditor shall follow Government Auditing Standards. The City Auditor shall have access to, and authority to examine any and all records, documents, systems and files of the City and/or other property of any City department, office or agency, whether created by the Charter or otherwise. It is the duty of any officer, employee or agent of the City having control of such records to permit access to, and examination thereof, upon the request of the City Auditor or his or her authorized representative. It is also the duty of any such officer, employee or agent to fully cooperate with the City Auditor, and to make full disclosure of all pertinent information. The City Auditor may investigate any material claim of financial fraud, waste or impropriety within any City Department and for that purpose may summon any officer, agent or employee of the City, any claimant or other person, and examine him or her upon oath or affirmation relative thereto. All City contracts with consultants, vendors or agencies will be prepared with an adequate audit clause to allow the City Auditor access to the entity's records needed to verify compliance with the terms specified in the contract. Results of all audits and reports shall be made available to the public in accordance with the requirements of the California Public Records Act.  
*(Addition voted 06-03-2008; effective 07-08-2008.)*

**Section 39.3: Independent Budget Analyst.**

Notwithstanding any other provision of this Charter, the City Council shall have the right to establish by ordinance an Office of Independent Budget Analyst to be managed and

controlled by the Independent Budget Analyst. The Office of the Independent Budget Analyst shall provide budgetary and policy analysis for the City Council. The Council shall appoint the Independent Budget Analyst, who shall serve at the pleasure of the Council and may be removed from office by the Council at any time. Any person serving as the Independent Budget Analyst shall have the professional qualifications of a college degree in finance, economics, business, or other relevant field of study or relevant professional certification. In addition, such appointee shall have experience in the area of municipal finance or substantially similar equivalent experience. The Independent Budget Analyst shall be the appointing authority of all City personnel authorized in the department through the normal annual budget and appropriation process of the City, and subject to the Civil Service provisions of this Charter.  
*(Addition voted 06-03-2008; effective 07-08-2008.)*

**Section 40: City Attorney**

At the municipal primary and general election in 1977, a City Attorney shall be elected by the people for a term of seven (7) years. A City Attorney shall thereafter be elected for a term of four (4) years in the manner prescribed by Section 10 of this Charter.

Notwithstanding any other provision of this Charter and commencing with elections held in 1992, no person shall serve more than two (2) consecutive four-year terms as City Attorney. If for any reason a person serves a partial term as City Attorney in excess of two (2) years, that partial term shall be considered a full term for purposes of this term limit provision. Persons holding the office of City Attorney prior to the November 1992 election shall not have prior or current terms be counted for the purpose of applying this term limit provision to future elections.

The City Attorney shall be the chief legal adviser of, and attorney for the City and all Departments and offices thereof in matters relating to their official powers and duties, except in the case of the Ethics Commission, which shall have its own legal counsel independent of the City Attorney. The attorney and his or her deputies shall devote their full time to the duties of the office and shall not engage in private legal practice during the term for which they are employed by the City, except to carry to a conclusion any matters for which they have been retained prior to taking office.

The City Attorney shall appoint such deputies, assistants, and employees to serve him or her, as may be provided by ordinance of the Council, but all appointments of subordinates other than deputies and assistants shall be subject to the Civil Service provisions of this Charter. The City Attorney may appoint no more than six Assistant City Attorneys and four other assistants, who shall serve at the pleasure of the City Attorney and may be removed by the City Attorney at any time.

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Date Issued: June 19, 2008

IBA Report Number: 08-67

Audit Committee Docket Date: June 23, 2008

Item Number: # 4

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# Implementing Proposition C: Suggested Process for Appointing New Audit Committee

## OVERVIEW

On June 3, 2008, voters approved Proposition C which, in part, provided for City Charter language addressing the responsibilities and composition of the City's Audit Committee. Specifically, the new Charter language calls for a reconfigured Audit Committee comprised of two members of the City Council (one to serve as Chair of the Committee) and three public members. The Audit Committee is currently comprised of three Councilmembers. This report reviews the new Charter language requirements for composition of the Audit Committee and makes implementation process suggestions.

## FISCAL/POLICY DISCUSSION

### Certifying the Election Results

The County Registrar of Voters Office has until July 1<sup>st</sup> to finalize their canvas and present election results to the Secretary of State. Once this has happened, the City Clerk will send documentation to the Secretary of State requesting that they chapter the new voter approved City Charter amendment language described in Proposition C. The Secretary of State typically requires up to 10 days to chapter the City's Charter amendments. The City Clerk expects this to happen in mid July.

Concurrent with their request to the Secretary of State, the City Clerk will docket a resolution for the City Council to adopt the election results in accordance with Municipal Code Section 27.0411. Although the effective date of the Charter amendments will not

be official until the Secretary of State has chaptered the new Charter amendment language, the Office of the City Attorney has informed the IBA that it would be reasonable for the City Council to initiate preparatory actions for appointing a new Audit Committee in anticipation of final certification of Proposition C.

#### Appointing Two Councilmembers to the Audit Committee

Proposition C states that two Councilmembers shall be appointed by the Council and one of them shall serve as the Chair of the Audit Committee. The Audit Committee is currently comprised of Councilmembers Faulconer (Chair), Young and Atkins. The Office of the City Attorney has informed the IBA that it will be necessary for two Councilmembers to be officially reappointed to the reconfigured Audit Committee with specification as to who will serve as the Chair.

The Council could elect to follow its normal process for committee appointments, including designation of a Chair, whereby the Council President makes recommendations subject to Council confirmation. The IBA recommends that a Council appointment process be discussed and implemented no later than September 2008 to facilitate a smooth transition and enable implementation of the new Audit Committee by October 2008.

#### Initiating Process for Appointing Three Public Members to the Audit Committee

Proposition C specifies the following with respect to the new public members of the Audit Committee:

“The three public members of the Audit Committee shall be appointed by the City Council from a pool of at least two candidates for each vacant position, to be recommended by a majority vote of a screening committee comprised of a member of the City Council, the Chief Financial Officer, the Independent Budget Analyst and two outside financial experts appointed by the other three members of the screening committee and confirmed by the City Council.”

The first step in complying with this language will be for the City Council to select a representative to serve on the screening committee. The Office of the City Attorney has indicated that the City Council will need to adopt a resolution naming the Councilmember to serve on the screening committee. The IBA recommends this item be immediately docketed for City Council discussion and action to initiate the public member selection process.

The next step will be for the three City Charter stipulated screening panel members (designated Councilmember, CFO and IBA) to appoint two outside financial experts to serve on the screening panel, subject to City Council confirmation. The City Council will

need to adopt another resolution to confirm the two outside financial experts. If the two required resolutions can be adopted in July, the screening committee would be established in late July and before the legislative summer recess.

The IBA believes the screening committee should be established as soon as possible to facilitate candidate solicitation, review of qualifications and a final recommendation of public Audit Committee candidates for City Council consideration in September 2008.

### Identifying Qualified Candidates for Consideration

The City Charter will be amended to include the following language regarding public members of the Audit Committee:

“Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management. The public members of the Audit Committee shall serve for terms of four years and until their successors have been appointed and qualified. Public members of the Audit Committee are limited to two full consecutive terms, with one term intervening before they become eligible for reappointment. Notwithstanding any other provision of this section, appointments shall be made so that not more than one term of office shall expire in any one year.”

As the Charter requires that public member appointments be made from a pool of at least two candidates for each vacant position, the screening committee will need to review candidate qualifications and identify a minimum of six qualified candidates for City Council consideration. From this pool of at least six candidates, the City Council will appoint the three public members of the Audit Committee. If a sufficient number of qualified candidates can be identified by the screening committee over the next few months, both City Council and public member appointments to the Audit Committee could be made in September 2008.

The IBA recommends that a multi-faceted approach be utilized for identifying qualified public candidates. We suggest soliciting candidate interest in the following ways:

- Public service announcements on television and radio
- CityTV 24 announcements
- Ads in the local newspapers and financial publications
- Solicit interest from professional financial and audit organizations (via letters, website postings, etc.)

- Recommendations from industry experts (i.e., professional audit consultant)
- Recruiting firms

### Other Considerations

In discussing the implementation of Proposition C with the Office of the City Attorney, a number of Audit Committee implementation questions and considerations were raised. The Office of the City Attorney is currently reviewing these issues and will report back to the Audit Committee at its next scheduled meeting in July. The main issues under review are provided below:

- How will public Audit Committee terms be structured to comply with the Charter requirement that “not more than one term of office expire in any one year”?
- Will screening committee meetings be subject to the Brown Act?
- Should the City Council adopt a Conflict of Interest Code for Audit Committee members?

## CONCLUSION

With the passage of Proposition C on June 3, 2008, the City Charter will be amended to require a new configuration of the City’s Audit Committee that includes three public members and two Councilmembers. In anticipation of the Secretary of State chaptering the new City Charter amendment language, the IBA recommends that the City Council take action to initiate the process for new Audit Committee appointments. The Office of the City Attorney concurs that it would be reasonable for the City Council to initiate actions to facilitate establishment of the new Audit Committee.

The IBA recommends that the City Council take the following actions before the legislative summer recess. We have included possible dates for consideration:

- Receive feedback on implementation issues from the Office of the City Attorney (July 7<sup>th</sup> at Audit Committee and/or City Council).
- Appoint City Council representative to the Screening Committee (July 7<sup>th</sup>).
- Appoint two outside financial experts to the Screening Committee (July 28<sup>th</sup>).
- Direct the IBA to develop and initiate public member solicitation efforts in consultation with the screening committee (immediately).

If the above actions are taken prior to the legislative summer recess, the City Council should be able to take the following actions in September 2008:

- Appoint two Councilmembers (one as Chair) to the new Audit Committee (September 15<sup>th</sup>).

- Appoint the three public members of the new Audit Committee from the qualified pool of candidates (September 15<sup>th</sup>).
- Establish October 6, 2008 as a target date for the first meeting of the reconfigured Audit Committee (September 15<sup>th</sup>).
- Direct the IBA to work with Jefferson Wells and the Office of City Attorney to provide new Audit Committee member orientation and an overview of responsibilities (September 15<sup>th</sup>).

This is an ambitious schedule that assumes all of the above referenced actions and target dates can be achieved. The IBA recommends that the Audit Committee and the City Council discuss necessary actions for implementing new City Charter language related to the composition of the Audit Committee. The IBA stands prepared to receive direction and assist with the implementation of Proposition C as it relates to the Audit Committee.

**[SIGNED]**

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Jeff Kavar  
Fiscal & Policy Analyst

**[SIGNED]**

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APPROVED: Andrea Tevlin  
Independent Budget Analyst

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Date Issued : July 23, 2008

IBA Report Number : 08-84

City Council Docket Date : July 28, 2008

Item Number : 150

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### **Implementing Proposition C: Appointing Two Outside Financial Experts to Serve on the Screening Committee**

On June 3, 2008, voters approved Proposition C which, in part, provided new City Charter language to address the responsibilities and composition of the City's Audit Committee. New language in City Charter section 39.1 calls for a reconfigured Audit Committee comprised of two members of the City Council (one to serve as Chair of the Committee) and three public members. On June 23, 2008, the current Audit Committee received Report # 08-67 from the IBA suggesting a process for implementing the provisions of Proposition C.

In order to implement new City Charter section 39.1 as it relates to a reconfigured Audit Committee, it will be necessary for the City Council to establish a Screening Committee as described in Proposition C. The Screening Committee is charged with vetting the qualifications of public member Audit Committee candidates and recommending a pool of at least two candidates (for each of three new public member positions) for the City Council to consider for appointment. The Screening Committee is to be comprised of "a member of the City Council, the CFO, the IBA and two outside financial experts appointed by the other three members of the Screening Committee and confirmed by the City Council.

On July 7, 2008, the City Council adopted a resolution appointing Councilmember Kevin Faulconer to serve on the Screening Committee described in Proposition C. Proposition C requires the two outside financial experts to be appointed by the other three members of the Screening Committee (CFO, IBA and Councilmember Faulconer) and confirmed by the City Council. On July 21, 2008, the CFO, IBA and Councilmember Faulconer convened a public meeting to discuss candidates for the outside financial expert positions and make appointment recommendations for the City Council to consider.

The qualifications of four candidates were discussed for the two outside financial expert positions on the Screening Committee. Two of the four suggested candidates were from the private sector and two were from the public section. All of the candidates were judged to be qualified to serve on the Screening Committee. After discussing qualifications and other considerations, the CFO, IBA and Councilmember Faulconer unanimously recommended the appointment of Ed Kitrosser (private sector) and Tracy Sandoval (public sector) to the Screening Committee. Brief resumes for each candidate have been attached for City Council consideration.

In accordance with City Charter section 39.1, the City Council will be asked to confirm these appointments at the July 28<sup>th</sup> Council meeting (item #150). The resolution before the Council would confirm the two above recommended outside financial experts to serve on the Screening Committee described in Proposition C. Additionally, the resolution directs the IBA to initiate solicitation efforts for public Audit Committee member candidates in consultation with the Screening Committee.

**[SIGNED]**

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Jeff Kavar  
Fiscal & Policy Analyst

**[SIGNED]**

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APPROVED: Andrea Tevlin  
Independent Budget Analyst

Attachments

**EDWARD W. KITROSSER, C.P.A.**  
**AUDIT PARTNER, SAN DIEGO OFFICE MANAGING PARTNER**  
**NON-PROFIT NICHE PARTNER**

**PROFESSIONAL EXPERIENCE:**

In 1985, Mr. Kitrosser joined the firm of Turnquist, Schmitt, Kitrosser & McMahon (TSKM), becoming a shareholder in 1988. In June of 2002, TSKM merged with Moss Adams LLP to become the Moss Adams San Diego office. Since 1985, Ed has provides audit, tax, and consulting services to a wide variety of non-profit organizations: grantmaking civic and social, social advocacy and social services, arts and theater, among others.

**PROFESSIONAL AND CIVIC AFFILIATIONS:**

- ◆ Former member Private Companies Practice Section-Technical Issues Committee of the American Institute of Certified Public Accountants
- ◆ Former member AICPA's Not-For-Profit Organizations Committee
- ◆ Former member California State Committee on Peer Review
- ◆ Co-authored two educational courses published by the AICPA, and Practitioners 990 Deskbook, published by Practitioners Publishing Company.
- ◆ Make-A-Wish Foundation of San Diego
- ◆ Jackie Robinson Family YMCA
- ◆ United Way of San Diego County
- ◆ San Diego Opera Association
- ◆ San Diego Foundation
- ◆ San Diego Regional Disaster Board
- ◆ San Diego Downtown Rotary Club
- ◆ LEAD San Diego
- ◆ Cal State University San Marcos College of Business Administration Advisory Board

**EDUCATION:**

Bernard M. Baruch School of Business and Public Administration - New York with a B.B.A. in accounting in 1966.

**Tracy M. Sandoval, C.P.A**

Auditor & Controller / Assistant Chief Financial Officer  
County of San Diego

Professional Experience:

Ms. Sandoval has served as the Auditor & Controller and Assistant Chief Financial Officer for the County of San Diego since December 2003, which is the San Diego region's fourth largest employer with over 16,000 employees and an annual budget of over \$5 billion. She has been with the County for ten years, and previously served in several other key finance positions before being appointed Auditor & Controller/ACFO.

She leads a department of 260 employees who manage and account for all County funds. Her team is also responsible for auditing County programs, providing complex financial analyses, operating a professional revenue collection program that recovers funds owed to the County and the annual development of the County's Operational Plan (budget). Prior to joining the County in 1998, she worked at KPMG for five years performing auditing and consulting services for state and local government and non-profit clients.

Professional Affiliations:

She is a licensed Certified Public Accountant in the State of California. She is a member of the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). She serves as a member of the Special Review Committee (SRC) of the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

Education:

B.A. in Accounting New Mexico State University, 1994.

Community Affiliations:

- Member of the San Diego Foundation's Audit Committee, the region's largest resource for non-profits and charity stewardship.
- Ex-officio member of the Independent Taxpayer Oversight Committee established by the TransNet Extension Ordinance
- Former Pro-Tem Board member of the San Diego County Credit Union
- Youth Sports volunteer as Team Mom for her 2 sons' youth football team.
- Treasurer & past president of the PTO for her children's school
- Committee member for her sons' Cub Scout Pack.

SAN FRANCISCO

TEXT      FONT SIZE

## About the City Services Auditor

As part of the Controller's Office, CSA is charged with promoting efficiency and effectiveness of City government. This includes auditing the performance and financial integrity of City departments, leading performance management and measurement efforts citywide, and promoting efficient government through a variety of special projects and initiatives. CSA is also responsible for the City's Whistleblower hotline, which receives and tracks complaints about the quality and delivery of government services, wasteful and inefficient City government practices, misuse of government funds, and improper activities by City government officials, employees and contractors.

Background, Strategic Focus and Workplan for FY 2009-2010

History Units Accomplishments

### History

City Charter Section 3.105:

- Establishes the Controller as the City Services Auditor for the City and County;
- Gives the Controller the authority to audit the accounts and operations of all boards, commissions, officers, and departments; and
- Grants access and authority to examine all boards', commissions', officers', and departments' documents, records, books, and other property.

A November 2003 ballot measure (Proposition C) established Appendix F in the City Charter and created the City Services Auditor within the Controller's Office. It combined the existing Audits, City Projects, and Performance Management functions of the Controller's Office into one division and expanded the division's roles and responsibilities. Under the City Charter Appendix F, the City Services Auditor has broad authority for:

- Reporting on the level and effectiveness of San Francisco's public services and benchmarking the City to other public agencies and jurisdictions;
- Conducting financial and performance audits of City departments, contractors, and functions to assess efficiency and effectiveness of processes and services;
- Running a whistleblower complaints hotline and website and investigating reports of waste, fraud and abuse of City resources;
- Ensuring the financial integrity and improving the overall performance and efficiency of City government.

With an annual budget of more than \$5 billion a year, the citizens and elected leaders of the City and County of San Francisco need the objective and independent analysis provided by the City Services Auditor. Findings and recommendations from our audit and performance management programs help ensure accountability, save tax dollars and improve public services.

For a searchable archive of our reports, [click here](#).

### Units

The Audits unit includes both financial and performance audits. Financial audits address the financial integrity of both City departments and contractors. Performance audits focus primarily on assessment of City services and processes, providing recommendations for improvement to enhance department performance.

CSA's Performance Management unit works with City departments to develop meaningful performance information to help guide department- and City-level decision making. Departments report data to CSA for the citywide performance database, and more frequently for other performance initiatives.

The City Projects unit works with City departments to research and develop processes and programs to improve the efficiency and effectiveness of City services. Recent projects include development of standards to evaluate City parks and streets; the Transit Effectiveness Project (TEP) to assess the City's public transportation system; and an in-depth assessment of the City's public health system.

For a searchable archive of audits and other reports, [click here](#).

### **Accomplishments**

One of our recent accomplishments:

#### **2009 Knighton Award for Best Audit**

Our [2009 Office Depot Audit](#) was awarded the Knighton Award for best audit issued by a large audit shop. The award is issued by the Association of Local Government Auditors (ALGA) and is meant to recognize the best performance audit reports each year using criteria such as the report's potential for significant impact, clarity, and focus on effective and efficient government. The audit team was commended for its work that has helped improve the City's contracting practices and has set a benchmark for other cities nationwide.

To contact us please email [CSA.ProjectManager@sfgov.org](mailto:CSA.ProjectManager@sfgov.org) or contact the Controller's main office number 415-554-7500

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## **SEC. 3.104. CITY ADMINISTRATOR.**

The Mayor shall appoint or reappoint a City Administrator, subject to confirmation by the Board of Supervisors. The appointee shall have at least ten years' governmental management or finance experience with at least five years at the City, County, or City and County level. The City Administrator shall have a term of office of five years, and may be removed by the Mayor subject to approval by the Board of Supervisors.

The City Administrator shall have responsibility for:

1. Administrative services within the executive branch, as assigned by the Mayor or by ordinance;
2. Administering policies and procedures regarding bonded or other long-term indebtedness, procurement, contracts and building and occupancy permits, and for assuring that all contracts and permits are issued in a fair and impartial manner and that any inspections involved with the issuance of permits shall be carried out in a like manner;
3. Coordinating all capital improvement and construction projects except projects solely under the Airport, Port, Public Utilities and Public Transportation Commissions;
4. Preparing and recommending bond measures for consideration by the Mayor and Board of Supervisors; and
5. Administering, budgeting and control of publicity and advertising expenditures.

The City Administrator shall have power to:

6. With the concurrence of the Mayor, appoint and remove the directors of the Departments of Administrative Services, Solid Waste, Public Guardian/Administrator, and Public Works, and such other department heads which are placed under his or her direction;
7. Propose rules governing procurement and contracts to the Board of Supervisors for consideration;
8. Award contracts without interference from the Mayor or Board of Supervisors; and
9. Coordinate the issuance of bonds and notes for capital improvements, equipment and cash flow borrowings, except for projects solely under the Airport, Port, Public Utilities and Public Transportation Commissions.

In those instances where contract awards are not subject to Board of Supervisors' review, the City Administrator shall award contracts in full compliance with applicable laws and this Charter. The City Administrator's decision in such cases shall be final.

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## **SEC. 3.105. CONTROLLER; CITY SERVICES AUDITOR.**

- (a) The Mayor shall appoint or reappoint a Controller for a ten-year term, subject to confirmation by the Board of Supervisors. The Controller may only be removed by the Mayor for cause, with the concurrence of the Board of Supervisors by a two-thirds vote.
- (b) The Controller shall be responsible for the timely accounting, disbursement or other disposition of monies of the City and County in accordance with sound financial practices applicable to municipalities and counties. The Controller shall have the power and duties of a County auditor, except as otherwise provided in this Charter. The Controller shall have authority to audit the accounts and operations of all boards, commissions, officers and departments to evaluate their effectiveness and efficiency. The Controller shall have access to, and authority to, examine all documents, records, books and other property of any board, commission, officer or department.
- (c) The Controller shall also serve as City Services Auditor for the City and County. As City Services Auditor, the Controller shall be responsible for monitoring the level and effectiveness of services rendered by the City to its residents, as set forth in Appendix F to this Charter.
- (d) Should the Controller determine at any time during the fiscal year that the revenues of the General Fund, or any special, sequestered or other fund are insufficient or appear to be insufficient to support the remaining anticipated expenditure from that fund for the fiscal year for any department, function or program, the Controller shall reduce or reserve all or a portion of the expenditure appropriation until such time as the Controller determines that the anticipated revenues for the remainder of that fiscal year are sufficient to support the level of expenditure anticipated for the remainder of the fiscal year. Whenever the Controller makes a reduction or reservation, the Controller shall so inform the Mayor and Board of Supervisors within 24 hours.
- (e) The Controller shall exercise general supervision over the accounts of all officers, commissions, boards and employees of the City and County charged in any manner with the receipt, collection or disbursement of City and County funds or other funds, in their capacity as City and County officials or employees. The Controller shall establish accounting records, procedures and internal controls with respect to all financial transactions of the City and County. Such records, procedures and controls shall permit the financial statements of the City and County to be prepared in conformity with generally accepted accounting principles applicable to municipalities and counties.
- (f) The Controller shall within 150 days of the end of each fiscal year prepare an annual report of the financial condition of the City and County. Such annual report shall be prepared in accordance with generally accepted accounting principles. The annual report shall contain such information and disclosures as shall be necessary to present to the public a full and understandable report of all City and County financial activity.
- (g) The Controller shall prepare an impartial financial analysis of each City and County ballot measure which shall include the amount of any increase or decrease in the cost of government of the City and County and its effect upon the cost of government. Such analysis shall be issued in sufficient time to permit inclusion in the voters' pamphlet.
- (h) The Controller shall issue from time to time such periodic or special financial reports as may be requested by the Mayor or Board of Supervisors.
- (i) All disbursements of funds in the custody of the Treasurer must be authorized by the Controller. No officer or employee shall bind the City and County to expend money unless there is a written contract or other instrument and unless the Controller shall certify that sufficient unencumbered

balances are available in the proper fund to meet the payments under such contract or other obligation as these become due, or that he or she expects sufficient unencumbered balances to be available in the proper fund during the course of the budgetary cycle to meet the payments as they become due.

(Amended November 2003; Amended by Proposition A, Approved 11/5/2009)

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## APPENDIX F: AUTHORITY AND DUTIES OF CITY SERVICES AUDITOR

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- F1.100. Findings.
- F1.101. City Services Auditor; Services Audit Unit.
- F1.102. Street, Sidewalk, and Park Cleaning and Maintenance.
- F1.103. Management Practices.
- F1.104. Performance Audits.
- F1.105. Audit Results.
- F1.106. Oversight of Contracting Procedures
- F1.107. Citizens' Complaints; Whistleblowers.
- F1.108. Customer Service Plans.
- F1.109. Legislation.
- F1.110. Access to Records; Preliminary Reports.
- F1.111. Citizens Audit Review Board.
- F1.112. Outside Experts.
- F1.113. Controller's Audit Fund.
- F1.114. Operative Date; Severability.

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### **F1.100. FINDINGS.**

(a) City residents rely upon the government of the City and County to deliver many important services affecting the health, vitality and economy of San Francisco. These include services related to the maintenance and cleanliness of streets and parks, health care, emergency services, transportation and public works. Recognizing the difficult economic times the City faces, preservation and enhancement of such services can be achieved only by ensuring that City services are delivered in an efficient, cost-effective manner, and that government waste and unnecessary bureaucracy are curtailed to the greatest extent possible.

(b) It is often difficult for individual San Franciscans to judge the effectiveness and efficiency of local government in providing direct services to residents because of the size and complexity of City government. Consistent with the goals of open government, City government should establish tools to enable residents to assess the effectiveness and efficiency of City services; to compare the City's progress in delivering such services to that of other cities, counties and government agencies; and, where appropriate, to adopt "best practices" used in other jurisdictions when consistent with the goals of San Francisco residents.

(c) The San Francisco Controller is uniquely situated to provide objective, rigorous measurement of City service levels and effectiveness because the Controller is already charged with assessment of departmental performance and fiscal soundness. In addition, the Controller is appointed to a ten-year term, and therefore is sufficiently independent to render impartial assessments of the City's provision of public services.

(d) Therefore, this Charter Amendment:

(1) Establishes the Controller as the City Services Auditor, with the authority to conduct independent management and performance audits of departments providing services to San Francisco residents;

(2) Instructs the Controller/City Services Auditor to publish comparisons of the performance of San Francisco departments, the services they deliver, and the outcomes they achieve with other public agencies;

(3) Requires that the Controller/City Services Auditor perform comprehensive financial and performance audits of selected City departments each year;

(4) Mandates that the Controller/City Services Auditor review standards for street and park maintenance in consultation with responsible City departments and perform an annual Clean Streets/Clean Parks audit to track whether these standards are met;

(5) Provides the Controller/City Services Auditor the authority to review Citywide standards for government contracting processes and the development of "Requests For Proposals" to ensure that the selection process is fair and unbiased;

(6) Prohibits conflicts of interest in the auditing process by preventing companies that have participated in departmental operations from acting as outside auditors, requiring that all employees participating in audits be designated confidential employees for labor-relations purposes, and permitting the Controller to obtain outside independent assistance when in-house employees are subject to potential conflicts of interest;

(7) Requires the Controller/City Services Auditor to administer and publicize a whistleblower hotline and website for citizens and employees to report wrongdoing, waste, inefficient practices and poor performance in City government and service delivery;

(8) Authorizes the Citizens' General Obligation Bond Oversight Committee to also function as an independent Citizens Audit Review Board to advise the Controller/City Services Auditor, to recommend departments in need of comprehensive audit, and to review citizen complaints received through the whistleblower program; and

(9) Provides a dedicated source of revenue equivalent to two-tenths of one percent of the budget of the City and County of San Francisco.

(Added November 2003)

## **FI.101. CITY SERVICES AUDITOR; SERVICES AUDIT UNIT.**

(a) In addition to the other duties prescribed by this Charter, the Controller shall perform the duties of a City Services Auditor, responsible for monitoring the level and effectiveness of services provided by the government of the City and County of San Francisco to the people of San Francisco. The City Services Auditor shall establish and maintain a Services Audit Unit in the Controller's Office to ensure the financial integrity and improve the overall performance and efficiency of City government. The Services Audit Unit shall review performance and cost benchmarks developed by City departments in consultation with the Controller and based on their departmental efficiency plans under Chapter 88 of the Administrative Code, and conduct comparisons of the cost and performance of San Francisco City government with other cities, counties and public agencies performing similar functions. In particular, the Services Audit Unit shall assess:

(1) Measures of workload addressing the level of service being provided or providing an assessment of need for a service;

(2) Measures of efficiency including cost per unit of service provided, cost per unit of output, or the units of service provided per full time equivalent position; and

(3) Measures of effectiveness including the quality of service provided, citizen perceptions of quality, and the extent a service meets the needs for which it was created.

(b) The service areas for which data is collected and comparisons conducted shall include, but not be limited to:

(1) The cleanliness and condition of streets, sidewalks, and the urban environment and landscape;

(2) The performance of other public works and government-controlled public utilities, including water and clean water programs;

(3) Parks, cultural and recreational facilities;

(4) Transportation, as measured by the standards set out in Charter Section 8A.103, provided, however, that primary responsibility for such assessment shall continue to be exercised by the Municipal Transportation Agency pursuant to Charter Section 8A.100 et seq.;

(5) The criminal justice system, including the Police Department, Juvenile and Adult Probation Departments, Sheriff, District Attorney and Public Defender;

(6) Fire and paramedic services;

(7) Public health and human services;

- (8) City management; and,
- (9) Human resources functions, including personnel and labor relations.

(c) The information obtained using the service measurement standards set forth above shall be compiled on at least an annual basis, and the results of such benchmark studies, as well as comparative data, shall be available on the City's website.

(Added November 2003)

## **F1.102. STREET, SIDEWALK, AND PARK CLEANING AND MAINTENANCE.**

(a) The Services Audit Unit shall conduct annually a performance audit of the City's street, sidewalk, and public park maintenance and cleaning operations. The annual audit shall:

- (1) Include quantifiable, measurable, objective standards for street, sidewalk, and park maintenance, to be developed in cooperation and consultation with the Department of Public Works and the Recreation and Park Department;
- (2) Based upon such measures, report on the condition of each geographic portion of the City;
- (3) To the extent that standards are not met, assess the causes of such failure and make recommendations of actions that will enhance the achievement of those standards in the future;
- (4) Ensure that all bond funds related to streets, parks and open space are spent in strict accordance with the stated purposes and permissible uses of such bonds, as approved by the voters.

Outside of the audit process, the City departments charged with cleaning and maintaining streets, sidewalks, and parks shall remain responsible for addressing individual complaints regarding specific sites, although the Controller may receive and investigate such complaints under Section F1.107.

(b) In addition, all City agencies engaged in street, sidewalk, or park maintenance shall establish regular maintenance schedules for streets, sidewalks, parks and park facilities, which shall be available to the public and on the department's website. Each such department shall monitor compliance with these schedules, and shall publish regularly data showing the extent to which the department has met its published schedules. The City Services Audit Unit shall audit each department's compliance with these requirements annually, and shall furnish recommendations for meaningful ways in which information regarding the timing, amount and kind of services provided may be gathered and furnished to the public.

(Added November 2003)

## **F1.103. MANAGEMENT PRACTICES.**

The City Services Audit Unit shall:

- (1) Conduct and publish an annual review of management and employment practices, including City policies and MOU provisions, that either promote or impede the effective and efficient operation of

City government:

- (2) Identify the top five City departments by workers compensation claims, list the cost of these claims, and recommend ways to reduce both workplace injuries and improper claims;
- (3) Identify the top five departments by overtime expenditures and report on the cause and potential mitigations for any excessive overtime spending; and,
- (4) Conduct best practices reviews and other studies and assist departments in implementing their findings.

(Added November 2003)

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## **F1.104. PERFORMANCE AUDITS.**

The City Services Audit Unit shall conduct periodic, comprehensive financial and performance audits of City departments, services, and activities. Except as provided in Section F1.102, the Controller shall have discretion to select, on a rotating basis, departments, services, and activities for audit, giving priority to matters affecting direct services to the residents of the City and County of San Francisco. In selecting audit subjects, the Controller shall give preference to requests for performance audits made by the Audit Review Board, the Mayor, the Board of Supervisors, department heads, and commissions; provided, however, that absent extraordinary circumstances, no department, activity, or service shall be subject to repeated audits in two successive years.

(Added November 2003)

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## **F1.105. AUDIT RESULTS.**

(a) Before making public any portion of any draft, notes, preliminary or final report relating to the operations or activities of a City officer or agency, the Controller shall deliver a copy of the draft report to any such officer, and to the head of any agency discussed in such report and provide the officer and agency, in writing, with a reasonable deadline for their review and response. The Controller shall include in any report, or portion thereof that is made public, a copy or summary of all such officer and agency responses. In addition, the audit shall include an analysis of the anticipated costs and/or savings of any recommendations contained in the report.

(b) The Controller shall publish the results of all final performance audits and a summary of agency responses, shall deliver copies of such audits to relevant department heads, Audit Review Board, Mayor, City Attorney, Board of Supervisors, San Francisco Civil Grand Jury, and San Francisco Public Library, and shall make the audits available on the City's website. Each department subject to recommendations by the Controller shall include with its next two annual budget requests following such audit a report on the status of the Controller's recommendations. In particular, the report shall include:

- (1) the Controller's final audit recommendations;
- (2) a plan to address the Controller's findings and to implement the Controller's recommendations;
- (3) any costs or savings reflected in the proposed budget attributable to implementation of

Controller recommendations; and

(4) a statement of the recommendations that the department does not intend to implement and the basis of the department head's determination not to adopt the Controller's recommendation.

(c) To avoid conflicts of interest, all employees engaged in preparation of audits shall be designated as confidential employees. If the Controller determines that any member of the regular audit staff is unable to participate in an audit due to a potential conflict of interest, or as a result of the employee's collective bargaining representation, the Controller shall have the option of assigning other employees regardless of civil service job description, hiring outside experts, or contracting for such services with an outside individual or agency.

(Added November 2003)

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## **F1.106. OVERSIGHT OF CONTRACTING PROCEDURES.**

The Controller shall have the duty to perform regular oversight of the City's contracting procedures, including developing model criteria and terms for City Requests for Proposals (RFPs), auditing compliance with City contracting rules and procedures, and, where appropriate, investigating cases of alleged abuse or conflict of interest. Nothing in this Section shall be construed to alter the existing jurisdiction of City departments and agencies with respect to contracting. Should the Controller find that there has been an abuse or conflict of interest, he or she shall refer that finding to the Ethics Commission, the District Attorney, and the City Attorney for possible enforcement action.

(Added November 2003)

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## **F1.107. CITIZENS' COMPLAINTS; WHISTLEBLOWERS.**

(a) The Controller shall have the authority to receive individual complaints concerning the quality and delivery of government services, wasteful and inefficient City government practices, misuse of City government funds, and improper activities by City government officers and employees. When appropriate, the Controller shall investigate and otherwise attempt to resolve such individual complaints except for those which:

- (1) another City agency is required by federal, state, or local law to adjudicate,
- (2) may be resolved through a grievance mechanism established by collective bargaining agreement or contract,
- (3) involve allegations of conduct which may constitute a violation of criminal law, or
- (4) are subject to an existing, ongoing investigation by the District Attorney, the City Attorney, or the Ethics Commission, where either official or the Commission states in writing that investigation by the Controller would substantially impede or delay his, her, or its own investigation of the matter.

If the Controller receives a complaint described in items (1), (2), (3), or (4) of this paragraph, the Controller shall advise the complainant of the appropriate procedure for the resolution of such complaint.

(b) If the Controller receives a complaint alleging conduct that may constitute a violation of

criminal law or a governmental ethics law, he or she shall promptly refer the complaint regarding criminal conduct to the District Attorney or other appropriate law enforcement agency and shall refer complaints regarding violations of governmental ethics laws to the Ethics Commission and the City Attorney. Nothing in this Section shall preclude the Controller from investigating whether any alleged criminal conduct also violates any civil or administrative law, statute, ordinance, or regulation.

(c) Notwithstanding any provision of this Charter, including, but not limited to Section C3.699-11, or any ordinance or regulation of the City and County of San Francisco, the Controller shall administer a whistleblower and citizen complaint hotline telephone number and website and publicize the hotline and website through press releases, public advertising, and communications to City employees. The Controller shall receive and track calls and emails related to complaints about the quality and delivery of government services, wasteful and inefficient City government practices, misuse of government funds and improper activities by City government officials, employees and contractors and shall route these complaints to the appropriate agency subject to subsection (a) of this Section. The Board of Supervisors shall enact and maintain an ordinance protecting the confidentiality of whistleblowers, and protecting City officers and employees from retaliation for filing a complaint with, or providing information to, the Controller, Ethics Commission, District Attorney, City Attorney or a City department or commission about improper government activity by City officers and employees. The City may incorporate all whistleblower functions set forth in this Charter or by ordinances into a unified City call center, switchboard, or information number at a later time, provided the supervision of the whistleblower function remains with the Controller and its responsibilities and function continue unabridged.

(Added November 2003)

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## **F1.108. CUSTOMER SERVICE PLANS.**

The Controller shall assess the progress of City departments' compliance with Charter Section 16.120 and any implementing ordinances requiring City departments to prepare effective customer service plans. The Controller shall make recommendations to departments to improve the effectiveness of such plans. The Controller shall report to the Board of Supervisors and Mayor the failure of any department to comply substantially with the Controller's recommendations regarding customer service plans.

(Added November 2003)

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## **F1.109. LEGISLATION.**

The Controller may propose legislation to the Board of Supervisors and the Mayor to improve City programs and services and to make the delivery of such programs and services more efficient.

(Added November 2003)

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## **F1.110. ACCESS TO RECORDS; PRELIMINARY REPORTS.**

(a) The Controller shall have timely access to all records and documents the Controller deems necessary to complete the inquiries and reviews required by this Appendix. If a City officer, employee, agency, department, commission, or agency does not comply with the Controller's request for such records and documents, the Controller may issue a subpoena. The provisions of this subdivision shall not apply to those records and documents of City agencies for which a claim of privilege has been properly and appropriately raised, or which are prepared or maintained by the City Attorney, the District Attorney,

or the Ethics Commission for use in any investigation authorized by federal, state law or local law.

(b) Notwithstanding any other provision of this Charter, or any ordinance or regulation of the City and County of San Francisco, and except to the extent required by state or federal law, all drafts, notes, preliminary reports of Controller's benchmark studies, audits, investigations and other reports shall be confidential.

(Added November 2003)

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## **F1.111. CITIZENS AUDIT REVIEW BOARD.**

In addition to its duties under Article V of Chapter 5 of the Administrative Code, the Citizens' General Obligation Bond Oversight Committee shall serve as a Citizens Audit Review Board. In its role as the Review Board, the Oversight Committee shall provide advisory input to the Controller on matters pertaining to the functions set forth in this Appendix, and, in particular, shall:

- (1) Review the Controller's service standards and benchmarks to ensure their accuracy and usefulness;
- (2) Review all audits to ensure that they meet the requirements set forth above;
- (3) Subject to appropriate rules ensuring the confidentiality of complainants, as well as the confidentiality of complaints referred to and handled by the District Attorney, the City Attorney, and the Ethics Commission, review citizen and employee complaints received through the whistleblower/complaint hotline and website and the Controller's disposition of those complaints; and
- (4) Where it deems appropriate, hold public hearings regarding the results of benchmark studies and audits to encourage the adoption of "best practices" consistent with the conclusions of the studies and audits. An audio or video recording of such hearings shall be made available for public inspection free of charge.

(Added November 2003)

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## **F1.112. OUTSIDE EXPERTS.**

(a) Notwithstanding any other provision of this Charter or any ordinance or regulation of the City and County of San Francisco, the Controller shall be authorized to contract with outside, independent experts to assist in performing the requirements of this Appendix. In doing so, the Controller shall make good faith efforts as defined in Chapter 12D of the Administrative Code to comply with the provisions of Chapters 12 et seq. of the Administrative Code, but shall not be subject to the approval processes of other City agencies. The Controller shall submit an annual report to the Board of Supervisors summarizing any contracts issued pursuant to this Section and discussing the Controller's compliance with Chapters 12 et seq. Contracts issued by the Controller pursuant to this Section shall be subject, where applicable, to the requirements of Section 9.118.

(b) No outside expert or firm shall be eligible to participate or assist in an audit or investigation of any issue, matter, or question as to which that expert or firm has previously rendered compensated advice or services to any individual, corporation or City department other than the Controller. The Controller shall adopt appropriate written regulations implementing this provision, and shall incorporate this

requirement in all written contracts with outside experts and firms utilized pursuant to this Section.

(Added November 2003)

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### **F1.113. CONTROLLER'S AUDIT FUND.**

Notwithstanding any other provision of this Charter, the Mayor and Board of Supervisors shall be required to budget an amount equal to at least two-tenths of one percent (0.2%) of the City's overall budget, apportioned by fund and excluding bond related debt, to implement this provision. This amount shall be referred to as the Controller's Audit Fund, and shall be used exclusively to implement the duties and requirements of this Appendix, and shall not be used to displace funding for the non-audit related functions of the Controller's Office existing prior to the date this provision is enacted. If the funds are not expended or encumbered by the end of the fiscal year, the balance in the fund shall revert to the General Fund or the enterprise funds where it originated.

(Added November 2003)

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### **F1.114. OPERATIVE DATE; SEVERABILITY.**

(a) This charter amendment shall be operative on July 1, 2004. This amendment shall not affect the term or tenure of the incumbent Controller.

(b) If any section, subsection, provision or part of this charter amendment or its application to any person or circumstances is held to be unconstitutional or invalid, the remainder of the amendment, and the application of such provision to other persons or circumstances, shall not be affected.

(Added November 2003)

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## Office of the City Auditor

Thursday,  
November  
17, 2011

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### Authority & Responsibility

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[Office Philosophy](#)

[Audit Assignments](#)

[Budget & Staff](#)

[Awards](#)

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### HEARING FROM YOU

We welcome any comments or audit [suggestions](#) you might have.

## AUTHORITY AND RESPONSIBILITIES

The San José City Charter prescribes the powers and duties of the Auditor's Office. Section 805 of the Charter grants to the City Council the authority to appoint the City Auditor. The Charter also outlines the City Auditor's primary duties as follows:

- Conduct or cause to be conducted annual post audits of all the City's fiscal transactions and accounts kept by or for the City including the examination and analysis of fiscal procedures and the examination, checking, and verification of accounts and expenditures;
- Conduct City Council-assigned performance audits to determine whether (1) City resources are being used in an economical, effective, and efficient manner; (2) established objectives are being met; and (3) desired results are being achieved;
- Conduct City Council-assigned special audits and investigations;
- Submit a monthly report to the City Council of the Office activities, findings, and recommendations to improve the administration of the City's fiscal affairs; and
- Perform other such auditing functions consistent with the City Charter and submit reports as required

Section 805 also grants the City Auditor access and authority to examine all records of any City department, office, or agency, except those of an elected official.

The City Auditor works independently from the City Manager and serves the [City Council](#) and the residents of the City of San José.

The following are some of the City Auditor's key responsibilities as outlined in the [City of San José Municipal Code](#):

- The City Auditor shall have access to, and authority to examine any and all documents including but not limited to books, accounts, internal memoranda, writings and tapes, reports, vouchers, correspondence files and other records, bank accounts, money and other property of any [City department](#), office or agency, whether created by the Charter or otherwise, with the exception of the office of any elected official;
- Prepare and submit a monthly report of the City Auditor's activities and findings in the immediately preceding calendar month, together with any recommendations to improve the administration of the City;
- Perform other auditing functions, consistent with other provisions of the [City Charter](#), and prepare and submit such other reports, as may be assigned by the Council.

The City Auditor presents audit reports in public meetings of the [Public Safety](#), [Finance](#), and [Strategic Support Committee](#), or to the full City Council and/or other appropriate City Council Committees. The City Manager and/or responsible department heads also make comments at that time. If there are disagreements about the findings or recommendations, our office will attempt to resolve the disagreements and/or explain the disagreement in the audit report. The committee accepts the report and approves recommendations by majority vote. Their action is subject to ratification by the City Council either as part of the committee report (usually 1-2 weeks later) or as a separate City Council agenda item.

## City of San Jose Charter

### **SECTION 805. Office of the City Auditor.**

The office of City Auditor is hereby established. The City Auditor shall be appointed by the Council. Each such appointment shall be made as soon as such can reasonably be done after the expiration of the latest incumbent's term of office. Each such appointment shall be for a term ending four (4) years from and after the date of expiration of the immediately preceding term; provided, that if a vacancy should occur in such office before the expiration of the former incumbent's terms, the Council shall appoint a successor to serve only for the remainder of said former incumbent's term.

The office of City Auditor shall become vacant upon the happening before the expiration of his term of any of the events set forth in subsections (a), (b), (c), (d), (e), (h), (i), (j), (k) and (l) of Section 409 of this Charter. The Council, by resolution adopted by not less than ten (10) of its members may remove an incumbent from the office of City Auditor, before the expiration of his or her term, for misconduct, inefficiency, incompetence, inability or failure to perform the duties of such office or negligence in the performance of such duties, provided it first states in writing the reasons for such removal and gives the incumbent an opportunity to be heard before the Council in his or her own defense; otherwise, the Council may not remove an incumbent from such office before the expiration of his or her term.

The City Auditor shall have the following powers and duties:

(a) Conduct or cause to be conducted annual post audits of all the fiscal transactions and accounts kept by or for the City. Such audits shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. The audits shall be conducted in accordance with generally accepted auditing standards and accordingly shall include tests of the accounting records and other auditing procedures as may be considered necessary under the circumstances. The audits shall include the issuance of suitable reports of examination so the Council and the public will be informed as to the adequacy of the financial statements of the City.

(b) Conduct performance audits, as assigned by Council. A "performance audit" means a post audit which determines with regard to the purpose, functions and duties of the audited agency all of the following:

(1) Whether the audited department, office or agency, is managing or utilizing its resources, including public funds, personnel, property, equipment and space in an economical and efficient manner.

(2) Causes of inefficiencies or uneconomical practices, including inadequacies in management information systems, internal and administrative procedures, organizational structure, use of resources, allocation of personnel, purchasing policies and equipment.

(3) Whether the desired results are being achieved.

(4) Whether objectives established by the Council or other authorizing body are being met.

(c) Conduct special audits and investigations, as assigned by Council. "Special audits" and "investigations" mean assignments of limited scope, intended to determine:

(1) The accuracy of information provided to the Council.

(2) The costs and consequences of recommendations made to the Council.

(3) Other information concerning the performance of City Departments, Offices or Agencies as requested by the Council.

(d) The City Auditor shall have access to, and authority to examine any and all documents including but not limited to books, accounts, internal memoranda, writings and tapes, reports, vouchers, correspondence files and other records, bank accounts, money and other property of any City department, office or agency, whether created by the Charter or otherwise, with the exception of the office of any elected official.

It is the duty of any officer, employee or agent of the City having control of such records to permit access to, and examination thereof, upon the request of the City Auditor or his or her authorized representative. It is also the duty of any such officer, employee or agent to fully cooperate with, and to make full disclosure of all pertinent information.

(e) Prepare and submit to the Council, in each calendar month, a written report of the City Auditor's activities and findings in the immediately preceding calendar month, together with any recommendations to improve the administration of the City;

(f) Perform other auditing functions, consistent with other provisions of this Charter, and prepare and submit such other reports, as may be assigned by the Council.

*Amended at election November 7, 1978*

*Amended at election November 4, 1986*

### **SECTION 805.1 City Auditor; Power of Appointment.**

(a) The City Auditor may appoint and prescribe the duties of the professional and technical employees employed in the Office of the City Auditor. Such appointed professional and technical employees shall serve in unclassified positions at the pleasure of the City Auditor. The Council shall determine whether a particular employee is a "professional" or "technical" employee who may be appointed by the City Auditor pursuant to these Subsections.

(b) In addition, subject to the Civil Service provisions of this Charter and of any Civil Service Rules adopted pursuant thereto, the City Auditor shall appoint all clerical employees employed in the Office of the City Auditor, and when the City Auditor deems it necessary for the good of the service he or she may, subject to the above-mentioned limitations, suspend without pay, demote, discharge, remove or discipline any such employee whom he or she is empowered to appoint.

(c) Neither the Council nor any of its members nor the Mayor shall in any manner dictate the appointment or removal of any such officer or employee whom the City Auditor is empowered to appoint, but the Council may express its views and fully and freely discuss with the City Auditor anything pertaining to the appointment and removal of such officers and employees.

*Added at election November 4, 1980*

*Amended at election November 4, 1986*

City of Santa Monica Text Size: **A+** **A-** **RESET**



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**Class Title:** INTERNAL AUDIT MANAGER

**Class Code:** 0794

**Salary:** \$81.28 - \$75.36 Hourly  
 \$4,901.08 - \$8,029.08 Biweekly  
 \$10,619.00 - \$13,063.00 Monthly  
 \$127,428.00 - \$156,766.00 Annually

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Benefits

<p><b>REPORTS TO:</b> Director of Finance/Controller/City Treasurer</p> <p><b>DEPARTMENT:</b> Finance</p> <p><b>DIVISION:</b> Internal Audit</p> <p><b>APPROVED:</b> Personnel Board 1/28/2010 (rev.) 9/25/08 (rev.) 12/08/07</p> <p><b>JOB SUMMARY:</b> Directs, manages and oversees the staff and operations of the Internal Audit Division. Conducts city-wide internal control system assessments of municipal business practices to safeguard public assets. Develops systems of administrative and internal controls to mitigate risk. Conducts internal financial and program audits of City operations.</p>
<p><b>MAJOR DUTIES:</b></p> <p>Plans, manages and coordinates the operations and activities of the division that conducts city-wide financial, revenue and performance audits to ensure efficient use of resources and compliance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Governmental Auditing Standards (GAGAS), and other applicable federal, state and local laws, rules and regulations.</p> <p>Establishes risk-based internal audit plans using a systematic and disciplined approach to determine the priorities of the internal audit activities.</p> <p>Conducts city-wide financial and operational audits of the business practices of the organization. Reviews and evaluates authorization processing, recording and reporting of transactions, municipal policies and procedures, and other administrative regulations. Makes appropriate recommendations for corrective action.</p> <p>Collaborates with other City departments to properly assess current practices and ensure adoption of recommended actions to safeguard public assets and improve operational effectiveness and efficiency.</p> <p>Selects, trains, supervises and evaluates staff members. Assigns work activities and evaluates work products for accuracy and completeness. Ensures that internal audit work is in compliance with applicable professional standards.</p> <p>Conducts and prepares various complex analyses, studies and reports on matters related to internal audits and recommends specific courses of action.</p> <p>Prepares and presents oral and written reports to management during and at the conclusion of assessments and audits.</p> <p>Reviews and develops operating policies and procedures, including audit program schedules, to ensure adequate internal controls and operational procedures.</p> <p>Evaluates computer systems backup, data recovery processes and business continuity plans.</p> <p>Performs other related duties, as assigned.</p>
<p><b>MINIMUM QUALIFICATIONS:</b></p> <p><b>Knowledge, Ability and Skills</b></p> <p><b>Knowledge of:</b>              Auditing theory, practice and administration.              Management theory and systems.              Municipal finance administration.              Professional accounting principles, theories and procedures.              Principles and best practices used in internal auditing, including internal control systems and auditing procedures.              Performance measurement.              Generally Accepted Accounting Principles (GAAP).              Generally Accepted Auditing Standards (GAAS).              Generally Accepted Government Auditing Standards (GAGAS).              Applicable federal, state and local laws and regulations.              Computer operations, systems and utilization.              Advanced principles, procedures and methods of research, analysis and reporting.              Principles, practices and techniques of supervision and training.              Effective customer service techniques.</p> <p><b>Ability to:</b>              Plan, manage and coordinate the activities of a division.              Supervise, motivate, train and evaluate staff.              Plan, direct and coordinate work audit programs.              Communicate effectively with a variety of individuals and groups to convey audit objectives, evaluations, conclusions, and recommendations, both orally and in writing.              Prepare and present varied and complex financial statements, reports and analyses.              Develop, implement and interpret policies, rules and regulations.              Apply municipal codes, state and federal laws, as appropriate.              Implement change in an organizationally acceptable manner.              Maintain objectivity and make logical recommendations.              Establish and maintain effective and cooperative working relationships with City employees and the general public.              Provide effective customer service.</p> <p><b>Skill in:</b>              Leadership, management and supervision.              Project management.              Business practice evaluation.              Using a personal computer and applicable software applications.              Effective written and verbal communication.</p> <p><b>Education, Training and Experience</b></p> <p>Graduation from an accredited college or university with a Bachelor's degree in Accounting, Finance, Business Administration or a closely related field. A Master's degree in Finance, Business Administration or a closely related field is desirable.</p> <p>Five years of recent, paid and progressively responsible work experience performing financial, program and operational audits. Auditing experience in a public sector environment is desirable. At least two years of the recent, paid work experience must have included supervisory and management responsibilities.</p>

**Licenses and Certificates:**

Possession of a valid class C driver license. Certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) is desirable.

**SUPPLEMENTAL INFORMATION:**

**SUPERVISION RECEIVED:**

Works under the general direction of the Director of Finance, who occasionally provides instructions, reviews work in progress and periodically reviews completed work.

**SUPERVISION EXERCISED:**

Exercises administrative and technical supervision over professional and clerical staff, frequently reviewing work in process, and carefully reviewing completed work.

**WORKING CONDITIONS:**

Work is primarily performed indoors in an office environment. Office work requires sitting for prolonged periods of time and using a computer keyboard and screen. Some work plans may require work in the field at outside locations. Physical demands may include standing, kneeling, bending, reaching and grasping. May be required to work weekends and/or evenings.

0794

City of Santa Monica

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**To:** Charter Review Committee  
**From:** Charter Review Study Group  
**Date:** October 17, 2011  
**Subject:** Recommendation for Consideration

A group of concerned citizens, coming together, have formed a Charter Review Study Group and reviewed the issues that have been presented at your meetings for the past several meetings. As a task force of this larger body we would like to recommend a position of City Auditor, as modeled after the City of Stockton. Attached is the section of the Stockton Charter which outlines the powers and duties of the office.

Although Mr. Paul Sundeen has submitted his own plan for an internal auditor, we believe that his recommendations will not result in a system that is transparent and accountable for the following reasons.

1. This individual should be appointed and responsible to the City Council in order to preserve impartiality.
2. He/She needs to be required to submit quarterly/public reports to the City Council.
3. An audit committee, made up of three City Council members and 3-5 citizen representatives with financial expertise needs to be created in order to assure independence and accountability.

We believe these recommendations will assure there is more transparency and better City Council oversight.

We strongly recommend that you include this item in your matrix for discussion at a future agenda since this was presented at least twice. We also recommend that committee members look at the Charter of the City of Long Beach detailing the Office of the City Auditor and to look at other charter cities that have auditors that report directly to the city council. A copy of the Power and Duties of the City Auditor can be viewed by viewing [www.cityauditorlauradoud.com/history](http://www.cityauditorlauradoud.com/history).

During the last charter review process the city clerk assisted the committee in obtaining best practice models on a number of proposed changes in addition to community organizations conducting their own research.

We look forward to further discussion on this matter. Thank you for your time and service to the City of Riverside.

**CITY OF RIVERSIDE  
SPEAKER CARD**

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ITEM NO.: 4  
NAME: Scott Simpson DATE: 12/19

CITY/NEIGHBORHOOD: WARD 1 PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: \_\_\_\_\_

SUPPORT  OPPOSE  NEUTRAL

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ITEM NO.: 4  
NAME: MATTHEW CRAPLEY DATE: 12/19/11  
CITY/NEIGHBORHOOD: RIVERSIDE PHONE # (Optional): 951 965-9595  
ADDRESS (Optional): 6866 YELLOWSTONE DR. RIVERSIDE, CA 92506  
Address City/State/Zip  
SUBJECT: INTERNAL AUDITOR POSITION

SUPPORT

OPPOSE

NEUTRAL

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ITEM NO.: 4

NAME: Chani Beeman

DATE: 12/19/11

CITY/NEIGHBORHOOD: Riverside / Downtown

PHONE # (Optional): 909/256-1518

ADDRESS (Optional): 4428 Houghton Ave  
Address

City/State/Zip

SUBJECT: Internal Auditor Reporty

SUPPORT

OPPOSE

NEUTRAL

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ITEM NO.:

4

NAME:

Joan Donahue

DATE:

12/19/11

CITY/NEIGHBORHOOD:

downtown

PHONE # (Optional):

ADDRESS (Optional):

4392 5th Street

92507

Address

City/State/Zip

SUBJECT:

support internal auditor position

SUPPORT

OPPOSE

NEUTRAL

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ITEM NO.: 4

NAME: Mary Humboldt

DATE: 12-19-11

CITY/NEIGHBORHOOD: Arlington Heights

PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: Internal Auditor

SUPPORT       OPPOSE       NEUTRAL

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ITEM NO.: 4  
NAME: Robert Melish DATE: 12-19-11

CITY/NEIGHBORHOOD: Ward 2 PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: \_\_\_\_\_

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ITEM NO.: 4  
NAME: Jennifer Vaughn-Blakely DATE: 12-19-11

CITY/NEIGHBORHOOD: Ward 4 PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: \_\_\_\_\_

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ITEM NO.: 4  
NAME: Dvonne Pitruzzello DATE: 12-20-12

CITY/NEIGHBORHOOD: \_\_\_\_\_ PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: \_\_\_\_\_

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ITEM NO.: 4  
NAME: Kevin Dawson DATE: 12-19-11

CITY/NEIGHBORHOOD: \_\_\_\_\_ PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_  
Address City/State/Zip

SUBJECT: \_\_\_\_\_

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ITEM NO.:

4  
Mary Sheehan

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

CITY/NEIGHBORHOOD: \_\_\_\_\_

PHONE # (Optional): \_\_\_\_\_

ADDRESS (Optional): \_\_\_\_\_

Address

City/State/Zip

SUBJECT: \_\_\_\_\_

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