



Department of Employee Relations

Cavalier Johnson

Mayor

Harper Donahue, IV

Director

Molly King

Employee Benefits Director

Veronica Rudychev

Labor Negotiator

Job Evaluation Report

City Service Commission Meeting: July 16, 2024

Comptroller's Office

Current	Requested
Senior Auditor PR 2KX (\$70,501 - \$98,704) FN: Recruitment is at \$77,551 (Two Positions)	Senior Auditor PR 2KX (\$70,501 - \$98,704) FN: Recruitment is at \$77,551 (Four Positions)
Auditor PR 2JX (\$66,154 - \$92,612) FN: Recruitment is at \$72,768 (Two Positions)	Auditor PR 2JX (\$66,154 - \$92,612) FN: Recruitment is at \$72,768 (Underfill Title)
Associate Auditor PR 2IX (\$62,041 - \$86,854) FN: Recruitment is at \$68,244 (Underfill Title)	Associate Auditor PR 2IX (\$62,041 - \$86,854) FN: Recruitment is at \$68,244 (Underfill Title)

Note: Residents receive a rate that is 3% higher.

Background

The Comptroller's Office has requested a change in position authority of the Auditor titles within their department. To assist with retention and recruitment, this report recommends a series of title changes and recruitment flexibility within the proposed titles. In studying these positions, job descriptions were provided and discussions were held with Bill Christianson, Comptroller and Adriana Molina, Auditing Manager.

Duties and Responsibilities

The Senior Auditor conducts complex internal audits of City departments and operations, as well as special management reviews. These complex audits evaluate internal control, economy, efficiency, effectiveness, compliance with applicable laws, regulations, management policies, and standard accounting practices. Audits are a significant part of the City's internal finance and management control. Duties and responsibilities include:

- 50% Plans, administers, and performs efficient and complex audits with clear and logical workpapers, including identification and communication of significant value added recommendations and their related risks
- 15% Participates in the Enterprise Risk Assessment and other Audit Division guiding tasks.
- 10% Prepares clear, concise, and detailed reports.
- 10% Mentors less experienced auditors, and leads and supervises audit teams including reviewing and approving audit work products.

10% Performs other duties as assigned.

5% Meets continued professional education requirements.

Minimum requirements include a bachelor’s degree in accounting, public administration, finance, or related field; and three years of progressively responsible professional auditing experience gained in an internal auditor or external auditor position. Experience leading multi-auditor audits preferred.

Recommendation

This report recommends altering the career series to allow incumbents to reach the title of Senior Auditor. As employees would move through the ascending auditor titles there is an increased level of auditing responsibility, experience, education and credentials. The following chart provides a summary of basic responsibilities and minimum requirements for each title. The minimum requirements have been assessed by the DER Staffing Division.

<p>Senior Auditor – Four Positions</p> <p><u>Duties and Responsibilities</u></p> <ul style="list-style-type: none"> • Plans and leads complex audits • Plans and leads audits that are financial in nature • Assists the audit manager with audit methodology and quality assurance <p><u>Experience/Education Minimum Requirements</u></p> <ul style="list-style-type: none"> • Bachelor’s degree in accounting, finance, or a closely related field from an accredited college or university • Three years of auditing experience
<p>Auditor – Underfill Title</p> <p><u>Duties and Responsibilities</u></p> <ul style="list-style-type: none"> • Plans and occasionally leads less complex audits • Performs fieldwork in support of more complex audits planned by senior auditors • Responds to fraud hotline <p><u>Experience/Education Minimum Requirements</u></p> <ul style="list-style-type: none"> • Bachelor’s degree in accounting, finance, or a closely related field from an accredited college or university • Two years of auditing experience
<p>Associate Auditor – Underfill Title</p> <p><u>Duties and Responsibilities</u></p> <ul style="list-style-type: none"> • Performs fieldwork in support of audits planned by auditors and senior auditors <p><u>Experience/Education Minimum Requirements</u></p> <ul style="list-style-type: none"> • Bachelor’s degree in accounting, finance, or a closely related field from an accredited college or university • No experience required

Analysis and Recommendations

This request is being made to address a potential retention problem as well as create the potential for cost savings for the City. The Comptroller’s proposal is to modify the position authority for 2 of their 4 non-management positions in the Audit Division to have position authority at the level of Senior Auditor instead of at the Auditor

level. They already have 2 positions at the Senior Auditor level, and have a career structure that allows an individual to move up from the Associate Auditor level to the Auditor level.

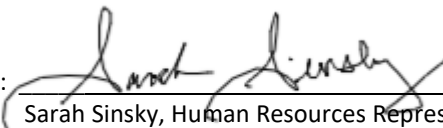
Historically, positions in the Audit Division have been difficult to recruit and retain for. The career structure has helped by allowing the Comptroller’s Office to underfill with the Associate Auditor title. But when these incumbents gain the knowledge and experience to advance to the Auditor title, their path for growth is cut off due to the limited number of positions at the Senior Auditor level. The Comptroller’s Office states that it is inefficient to train staff to be excellent auditors and make their skills and experience sought after only to lose them once they have the potential to reach a Senior Auditor level.

Additionally, Senior Auditors have the skills and experience to complete some of the complex performance audits that are currently completed by consultants. A more skilled and experienced Audit Division will allow the Comptroller’s Office to complete more of these audits in-house, reducing the need to utilize consultants and ultimately saving money for the City.

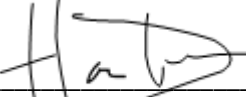
Therefore, we recommend adjusting the career structure to have all position authority at the Senior Auditor title in pay range 2KX (\$70,501 - \$98,704) with a recruitment rate of \$77,551.

Action Required – Effective Pay Period 17, 2024 (August 4, 2024)

*** Please see submitted addendum to CCFN for Salary and Position Ordinance changes.**

Prepared by: 
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Reviewed by: 
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