

CITY OF CHATTANOOGA
Classification Specification Title: Senior Auditor

Department: GG Internal Audit

Pay Grade: GS.13

Supervision Received From: City Auditor

FLSA Status: Exempt

Supervisory Responsibility For: None

Established: 6/29/2007

**Revision Dates: 4/4/25;
1/11/23**

CLASSIFICATION SUMMARY:

Incumbents in this classification are responsible for serving as a lead and providing complex, professional independent accounting and/or operational performance appraisal functions for City departments and agencies. Duties include but are not limited to planning and performing audits; writing audit reports and conducting first steps of review. Works under limited supervision.

SERIES LEVEL: The Senior Auditor is the second level of a three level internal audit series.

ESSENTIAL FUNCTIONS:

(The following duties ARE NOT intended to serve as a comprehensive list of all duties performed by all employees in this classification, only a representative summary of the primary duties and responsibilities. Incumbent(s) may not be required to perform all duties listed and may be required to perform additional, position-specific duties.)

Serves as a lead or resource to other staff to include assigning and monitoring work; scheduling work; coordinating work assignments; and providing work direction.

Assists with scheduling and planning audits.

Writes complex audit reports and conducts first steps of review.

Performs accounting and/or operational performance appraisals for City departments and agencies.

Prepares and implements audit plans which includes preparing research of departments and/or areas to be audited; conducting preliminary surveys to identify internal controls; conducting preliminary interviews; collecting and reviewing relevant policies, procedures, reports, job descriptions and related information; conducting observations of work environments and processes; setting scope, objectives, time budgets and related items; preparing audit program guides and performing other related items.

Conducts internal audits which includes identifying data to be audited; setting and performing sampling methods for data and controls; performing analysis on information gathered;

conducting interviews; summarizing test work to identify exceptions and performing other related activities.

Prepares audit work papers, notes and final reports related to internal audits. Conducts post audit reviews to determine the status of corrective actions on audit findings and recommendations.

Performs a variety of miscellaneous special projects and activities, which may include performing inventory counts; verifying petty cash balances; verifying insurance coverage on City assets; and, performing other office initiated or management requested projects.

Conducts investigations on potentially fraudulent activities which includes identifying abuse, waste and/or fraud and preparing related reports; obtaining evidence and documenting chain of custody; handling court proceedings; assisting with execution of search warrants; interviewing personnel; providing support to law enforcement agencies; conducting surveillance and performing related activities.

Must meet regular attendance requirements.

Must be able to maintain good interpersonal relationships with staff, co-workers, managers and citizens.

Must accomplish the essential functions of the job, with or without reasonable accommodations, in a timely manner.

Performs other duties as assigned.

DEPARTMENT SPECIFIC DUTIES (if any):

MINIMUM QUALIFICATIONS: Bachelor's degree or higher and five (5) years experience in performance auditing or related field, or Bachelor's degree in Accounting, Finance or Computer Science and four (4) years experience in auditing or a closely related field, or a law degree and three (3) years experience in compliance, auditing, practicing law or related field; or any combination of equivalent experience and education.

LICENSING AND CERTIFICATIONS: Must be a Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Licensed Attorney. Other nationally recognized certifications related to information systems security and/or auditing may be considered.

Must possess a class D driver's license.

SUPPLEMENTAL INFORMATION:

Knowledge of accounting appraisal techniques; internal auditing principles and practices; governmental accounting standards and principles; applicable federal, state and local laws, ordinances, codes, rules, regulations, resolutions and guidelines; internal control and financial systems; sampling techniques, including stratification of samples; analytical methods; public

relations principles; chain of custody practices; Governmental Auditing Standards; and municipal operational practices and procedures.

Skill in prioritizing and assigning work; performing accounting appraisals; conducting internal audits; using a computer and related software applications; interpreting and applying applicable laws, ordinances, codes, rules, regulations, resolutions and guidelines; utilizing auditing and accounting procedures and programs; reviewing and analyzing internal controls and financial systems; researching, reviewing and analyzing public financial records; preparing and maintaining reports and records; providing customer service and public relations; responding to inquiries and complaints; and communication and interpersonal skills as applied to interaction with coworkers, supervisor, and the general public, sufficient to exchange or convey information and to receive work direction.

PHYSICAL DEMANDS: Positions in this class typically require reaching, fingering, grasping, talking, hearing, seeing, and repetitive motions.

WORK ENVIRONMENT: Light Work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force frequently and/or negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for Light Work.

SPECIAL REQUIREMENTS:

Safety Sensitive: N

Department of Transportation - CDL: N

Child Sensitive: N

The City of Chattanooga, Tennessee is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourage both prospective and current employees to discuss potential accommodations with the employer.