

## APPENDIX H

### OFFICE OF THE CITY AUDITOR AUDIT PLAN

#### **Engagement Name and Authorization**

#### **Review of Health Insurance Costs**

This project is included in the City Auditor's FY 2008 Annual Audit Plan, approved by the City Commission on December 10, 2007. (See Resolution adopting Annual Audit Plan and project description at W/P A2-c).

#### **Scope and Objective**

The Employees Health and Accident Benefits Fund accounts for costs associated with administering a self-insurance plan for employees' health and accident claims. The plan is externally administered for a contracted amount based on the volume of claims. Medical claims and benefits paid during FY 2006 were nearly \$11 million. Per Accounting Division Pre-Audit financials statements, FY 07 claims and benefits are expected to be nearly \$13 million.

The purpose of the audit is to determine whether the third-party administrator processes medical claims accurately and efficiently. The scope of our audit includes all claims processed for FY 2007. Audit objectives will include evaluating internal controls over fund administration and assessing third party administrator claims processing and payment systems for accuracy, timeliness and compliance with plan provisions. This review was initiated in fiscal year 2007.

#### **Management Contact**

Primary management contact for this audit will be with Risk Manager Steve Varvel

#### **Staffing**

Assistant City Auditor Eileen Marzak will conduct this review. City Auditor Brent Godshalk will conduct the final review.

#### **Services Rendered**

At the completion of our review, we will issue a written report to the City Commission through the Audit, Finance & Legislative Committee and report any necessary recommendations for improvements in internal controls.

#### **Work Schedule**

See Audit Assignment and Planning Sheet at W/P A.5 for planned hours and target and completion dates of audit phases.

## APPENDIX I

### AUDIT PROGRAM

#### Review of Gainesville Fire Rescue Overtime

#### I. Survey

PROCEDURE	Auditor Initials	Completion Date	W/P Reference
-----------	---------------------	--------------------	------------------

- 1) Prepare Audit Start Letter, obtain City Auditor signature and distribute as appropriate.
- 2) Prepare and complete audit administration forms (e.g., Auditor Assignment and Planning Sheet, Independence Statement, Supervisory Log, etc. as appropriate).
- 3) Review prior workpapers and report, Audit Manuals, and other documents as appropriate for guidance.
- 4) Prepare Audit Survey Checklist, ensuring that all applicable steps have been completed.
- 5) Prepare Audit Plan and Audit Program and obtain approval of City Auditor.

## APPENDIX I

### AUDIT PROGRAM

#### Review of Gainesville Fire Rescue Overtime

## II. Fieldwork

PROCEDURE	Auditor Initials	Completion Date	W/P Reference
-----------	---------------------	--------------------	------------------

### A. Analysis of GFR Overtime Charges

1. Review department procedures for assigning overtime if OT was assigned equitably (e.g. log available, schedules indicate when employees pass on overtime.)
2. Determine if there is department tracking performed to monitor the overtime earned for each employee.
3. Select the 10 highest earners of overtime in FY 04. If possible ensure hurricane overtime is excluded.
4. Determine the reasons for OT including
  - a. Training
  - b. sick
  - c. vacation
  - d. workers compensation
  - e. Kelly hours
5. Based on the data obtained in step 3. Review documentation to ensure that overtime was properly calculated, approved and there are appropriate records on file indicating overtime hours earned.
6. For specialized firefighters receiving overtime (paramedics, hazmat) determine through the riding schedule if that specialty was needed or if non specialized firefighters could have filled slots.

### B. Recent Retirees Pension to Overtime Received

1. Select all GFR OT eligible employees who have retired in the last three fiscal years.
2. Review the overtime assigned to those retirees during the last three years of their employment and determine if it significantly increased from the previous year.
3. Determine if there is documentation which indicates why overtime was earned by these employees.

## II. Fieldwork (continued)

## APPENDIX I

### AUDIT PROGRAM

#### Review of Gainesville Fire Rescue Overtime

PROCEDURE	Auditor Initials	Completion Date	W/P Reference
-----------	---------------------	--------------------	------------------

4. Compare the overtime hours from the sample drawn and determine if overtime dollars earned versus the annual wages is reasonable for the employee/retiree.

#### C. Drop Plan affect

1. Obtain GFR employees who are in drop plan.
2. From data obtained review their sick leave from previous years to determine if drop employees significantly incur great overtime than they did in previous.

#### D. HIPPA

1. Determine if Risk Management has taken steps to enable fire department management an opportunity to review approved doctors notes to better monitor legitimate sick leave.

#### E. STAFFING ANALYSIS & AIRPORT AGREEMENT

1. Review the analysis prepared by GFR regarding additional staffing needs and determine if additional staffing recommended by GFR would be beneficial in reducing overtime without affecting overall personal services.
2. Review the Airport Agreement and determine impact of overtime charges and assess the need to recapture these cost.

## APPENDIX I

### AUDIT PROGRAM

#### Review of Gainesville Fire Rescue Overtime

#### III. Wrap up Procedures

PROCEDURE	Auditor Initials	Completion Date	W/P Reference
-----------	---------------------	--------------------	------------------

- 1) Reference and cross-reference all workpapers.
- 2) Summarize findings and conclusions into report format.
- 3) Submit draft report and workpapers to the City Auditor for review.
- 4) Discuss draft report with management.
- 5) Prepare and complete appropriate documents for inclusion in administrative workpaper file. (e.g. Review of Audit Engagement (ALGA Guide), Finding Development Sheet, Independent Review Sheet, and Audit Data Sheet).
- 6) Transmit final draft report to management for written response.
- 7) Submit report, along with management's written response to Audit, Finance and Legislative Committee (assumes management response is received within 30 days of issuance.)
- 8) Submit Audit, Finance and Legislative Committee recommendation with backup to City Commission.
- 9) Complete Audit Workpaper Files, and work with Executive Assistant to prepare workpapers for filing.

## APPENDIX J

### Audit Workpaper File

#### A. Audit Administration

- 1) Index to working papers
- 2) Audit Plan, Audit Program and Annual Audit Plan (or written audit request)
- 3) Final Audit Report and Transmittals
- 4) Discussion of Report with Management/Auditee
- 5) Auditor Assignment and Planning Sheet (FORM 3)
- 6) Auditor Independence Statements (FORM 5)
- 7) Audit Start Letter (FORM 2)
- 8) Survey Checklist (Appendix K)
- 9) Supervisory Log (FORM 4)
- 10) Change of scope or schedule memos (if any)
- 11) Compliance with Audit Standards Checklist (Form 1)
- 12) Audit Data Sheet (Appendix M)
- 13) ALGA Abstract
- 14) Independent Review Sheets (Form 7)
- 15) Final Review Checklist (see Workpaper cover)
- 16) Newspaper Articles
- 17) Miscellaneous
- 18) Notes for Future Audits

#### B. Background survey materials

- 1) Review of Previous Internal and External Audit Working Papers
- 2) Review of Applicable Laws, Ordinances, Policies, Procedures, Minutes, Financial Reports or Other Documents
- 3) Communications with City Attorney/Legal Counsel
- 4) Professional literature, articles
- 5) Budget and expenditure reports
- 6) Annual or Management reports
- 7) Other related background information
- 8) General survey interviews (chronologically ordered ) with City Commissioners, Management, External parties, other related general survey notes, observations and analysis
- 9) Consideration of Reliability of Computerized Information Systems
- 10) Summary of Preliminary Review of Internal Control and Risk Assessment

#### C. Finding Development Sheets (Form 6)

**D. through Z. (as needed)** Fieldwork analysis, testing documentation and conclusions in the order provided by the audit program and typically organized by finding and/or subject area.

## APPENDIX K

### Survey Checklist

Note: This checklist contains steps which are to be completed during the audit survey. Because each audit is unique, some steps will need to be added or deleted. Auditors should write "NA" by those tasks which are not applicable, and describe additional steps in the blanks provided.

Date Complete	Auditor Initials	Working paper Reference	
_____	_____	_____	<b><u>I. General Familiarization</u></b>
_____	_____	_____	Review adopted budgets, budget requests, annual reports and other documents which provide general descriptions of services and operations.
_____	_____	_____	Participate in walk-throughs of offices and facilities.
_____	_____	_____	Participate in "ride-alongs" with field personnel.
_____	_____	_____	<b><u>II. Interviews</u></b>
_____	_____	_____	Conduct interviews with managers and staff to gain an understanding of the program, to identify potential problem areas and to complete other survey steps.
_____	_____	_____	Conduct interviews with knowledgeable personnel in other City departments (e.g. City Attorney, Budget, Human Resources).
_____	_____	_____	Conduct interviews with representatives of organizations or individuals outside City government who have contact with the service or program.
_____	_____	_____	<b><u>III. Legal Compliance</u></b>
_____	_____	_____	Review major enabling laws (e.g., Florida Statutes, City Charter, City Code of Ordinances) and determine whether the activity is in general compliance.
_____	_____	_____	Make a list of other legal and regulatory requirements. Determine if outside agencies do compliance reviews; if so, obtain and review their reports. Determine if a detailed assessment of compliance is needed in any area.

**APPENDIX K**

---

---

**IV. Management Controls**

<hr/>	<hr/>	<hr/>	Obtain and review mission statement, goals, objectives, priorities, and plans.
<hr/>	<hr/>	<hr/>	Obtain and list performance standards established by the City or by other related agencies.
<hr/>	<hr/>	<hr/>	Obtain organization chart and descriptions of responsibilities of staff.
<hr/>	<hr/>	<hr/>	Obtain and review written policies and procedures.
<hr/>	<hr/>	<hr/>	Identify reporting systems that provide management information; review management reports.
<hr/>	<hr/>	<hr/>	Make a list of computerized information systems for possible need to test reliability of data.
<hr/>	<hr/>	<hr/>	Prepare a list of the type of financial assets i.e., cash, equipment and property.
<hr/>	<hr/>	<hr/>	Review system of internal controls
<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>

**V. Analysis and Tests**

<hr/>	<hr/>	<hr/>	Conduct a historical analysis of budget and staffing levels.
<hr/>	<hr/>	<hr/>	Conduct limited tests of selected systems processes as needed.



**APPENDIX K**

			Identify major risks (e.g. loss of funds, public endangerment, etc.) and analyze for possible testing.

**VI. Follow-Up**

			Identify prior City audits; for applicable prior audits, determine what actions have been taken to address audit recommendations. If actions are unsatisfactory, determine what should be done (e.g., detailed follow-up work, memorandum to management etc.)

**VII. Research of Literature**

			Identify and review relevant management studies of the organization.
			Obtain and review relevant audit reports from other jurisdictions. Use NALGA Newsletter abstracts, Institute of Internal Auditor journals, AICPA publications etc.
			Obtain reports containing relevant statistical data.

**VIII. Other Survey Steps**


**APPENDIX L**

**OFFICE OF THE CITY AUDITOR  
CITY OF GAINESVILLE, FLORIDA**

**Review of Fleet Fuel Expenses and Charges to Departments  
Budget and Expenditure Reports**

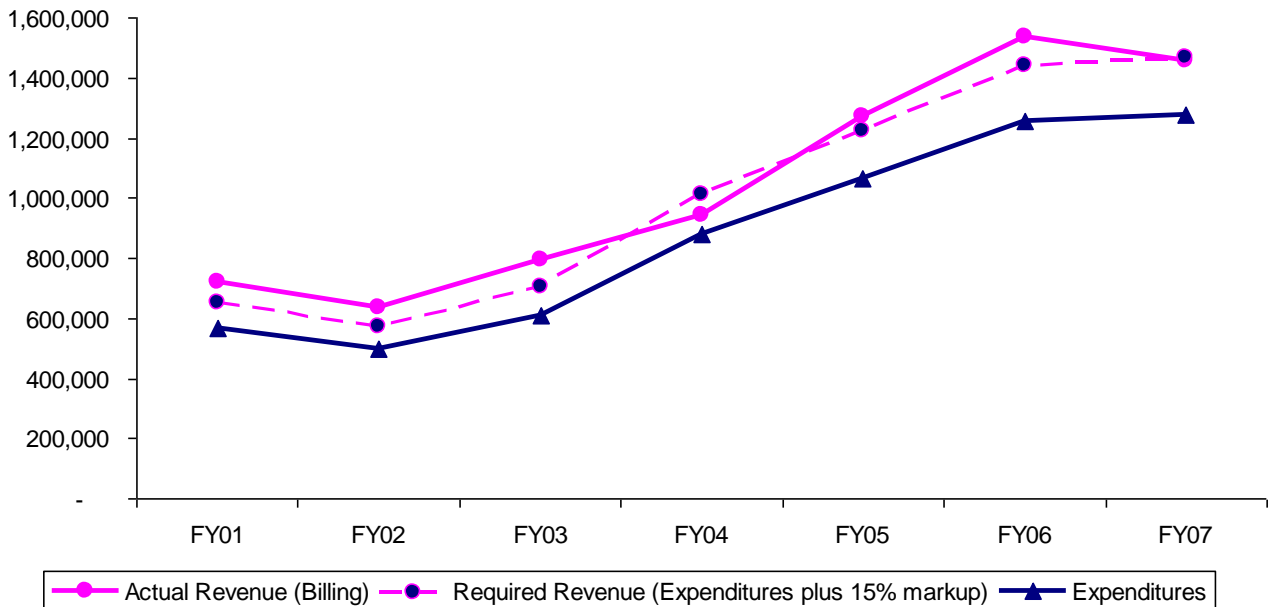
In order to become familiar with the goals and objectives of General Services Department (Fleet Management), DS obtained and reviewed the following:

- FY 2006/2007 and 2007/2008 Financial and Operating Plan (**WP B5-a**)
- GSD job descriptions (**WP B5-b**)
- Fuel Operating Revenue (**WP B5-c**)
- Fuel Expenditures (**WP B5-d**)

Below is a summary of fuel revenue (required and actual) and expenditures, as well as a comparison between actual and required billings (with 15% mark-up):

<b>Fleet Fuel</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>
Expenditures	568,350	499,732	610,900	882,001	1,064,092	1,254,510	1,275,793
Pre-determined Markup (15%)	85,253	74,960	91,635	132,300	159,614	188,177	191,369
Required Revenue (Expenditures plus 15% markup)	653,603	574,692	702,535	1,014,301	1,223,706	1,442,687	1,467,162
Actual Revenue (Billing)	722,604	636,248	793,253	943,852	1,272,301	1,534,548	1,457,832
Over/(Under) Billed	69,002	61,556	90,718	(70,449)	48,595	91,862	(9,330)
Percentage Over/(Under)	12%	12%	15%	-8%	5%	7%	-1%

**Fleet Fuel Revenue and Expenditures**



<b>Final Review:</b>	<b>Date:</b>	<b>Tech. Review:</b>	<b>Date:</b>	<b>Prepared By:</b>	<b>Date:</b>	<b>WP INDEX #</b>
				<b>DS</b>	<b>8-7-07</b>	<b>B5</b>

**APPENDIX M**

**Audit Data Sheet**  
**Audit Title**

Type of Report:  Audit  Special Project  Follow-up

No. of Staff on Audit Team:  Date:

<b>1. Audit Hours:</b> (from WP A5)	<u>Survey</u>	<u>Fieldwork</u>	<u>Reporting</u>	<u>Total</u>
Budgeted:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Actual:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Hours Over (Under) Budget:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>2. Audit Cost:</b>	<u>Direct</u> (total hours by rate)	<u>Indirect</u> (20% of direct cost)	<u>Total</u>
	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Total Financial Benefits:</b> (from following pages)	<u>One Time</u>	<u>Annually Recurring</u>	
	\$ <input type="text"/>	\$ <input type="text"/>	

**3. Percent of Applicable GAS Requirements Complied With:**  
(per ALGA Review of Audit Engagement Checklist – WP A11)

No. Applicable:  No. Met:  Percent Complied With:

**APPENDIX M**

**Audit Data Sheet (Continued)**

**6. Audit Recommendations - Projected Financial Benefits:**

Recommendation 1: \_\_\_\_\_

\_\_\_\_\_

<u>One Time</u>	<u>Annually Recurring</u>
\$_____ Savings	\$_____ Savings
\$_____ Revenue	\$_____ Revenue
\$_____ Total	\$_____ Total

Explanation:

-----

Recommendation 2: \_\_\_\_\_

\_\_\_\_\_

<u>One Time</u>	<u>Annually Recurring</u>
\$_____ Savings	\$_____ Savings
\$_____ Revenue	\$_____ Revenue
\$_____ Total	\$_____ Total

Explanation:

# APPENDIX N

## INTERNAL TIMESHEETS

Employee: John Doe  
1/28/2008 through 2/10/2008

Page: 1 of 1  
Printed: 2/27/2008

			Mon Jan 28	Tue Jan 29	Wed Jan 30	Thu Jan 31	Fri Feb 1	Sat Feb 2	Sun Feb 3	Mon Feb 4	Tue Feb 5	Wed Feb 6	Thu Feb 7	Fri Feb 8	Sat Feb 9	Sun Feb 10	
CITY AUDITOR	Administration		1.00				3.00			1.00							5.00
CITY AUDITOR	Affirm Action																
CITY AUDITOR	ALGA																
CITY AUDITOR	Audit Planning																
CITY AUDITOR	CCOM Meetings																
CITY AUDITOR	CPE																
CITY AUDITOR	GG Budget																
CITY AUDITOR	Hiring Process																
CITY AUDITOR	Holiday																
CITY AUDITOR	IIA Prog Comm																
CITY AUDITOR	Paid Time Off											8.00					8.00
CITY AUDITOR	Prof'l Dev																
CITY AUDITOR	PTOF																
COMP AUDIT	GG Cash Recpts	Reporting															
COMP AUDIT	GG Cash Recpts	Survey															
COMP AUDIT	GG Cash Recpts	Testing															
COMP AUDIT	Payroll Verification	Reporting															
COMP AUDIT	Payroll Verification	Survey															
COMP AUDIT	Payroll Verification	Testing															
FOLLOW-UP AUDIT	149												4.00				4.00
FOLLOW-UP AUDIT	266																
FOLLOW-UP AUDIT	267																
FOLLOW-UP AUDIT	278			1.00			1.00										2.00
FOLLOW-UP AUDIT	281																
FOLLOW-UP AUDIT	286						1.00										1.00
FOLLOW-UP AUDIT	289			2.00													2.00
FOLLOW-UP AUDIT	291																
FOLLOW-UP AUDIT	296																
FOLLOW-UP AUDIT	297																
FOLLOW-UP AUDIT	300				1.00	4.00				1.00							6.00
FOLLOW-UP AUDIT	301																
FOLLOW-UP AUDIT	Administration																
HOTLINE	Administration																
HOTLINE	HL-140																
HOTLINE	HL-141																
MGMT/CCOM REQ.	Lobby Registration		2.00	3.00	3.00	2.00							2.00				12.00
MGMT/CCOM REQ.	Purch.Policy																
MGMT/CCOM REQ.	Safety Awards																
OPER AUDIT	Affirm Action	Survey															
OPER AUDIT	Payroll System	Survey															
REV AUDIT	GPD Overtime	Reporting															
REV AUDIT	GRU Fuel/Coal																
REV AUDIT	Health Ins.	Reporting															
REV AUDIT	Health Ins.	Survey	5.00	2.00	4.00	2.00	3.00			6.00	8.00		2.00	8.00			40.00
REV AUDIT	Health Ins.	Testing															
Z1																	
Z2																	
Z3																	
<Non-task-based>																	
TOTAL			8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	80.00

## APPENDIX O

### POSITION DESCRIPTIONS

CITY OF GAINESVILLE  
JOB DESCRIPTION

TITLE CODE: 1017  
2/2/2011

## CITY AUDITOR

### NATURE OF WORK

This is managerial and administrative work reporting directly to the City Commission.

### CLASSIFICATION STANDARDS

The single position allocated to this class reports to the City Commission and works under general supervision. Work in this class is distinguished from lower classes by its overall responsibility for audit activities.

### EXAMPLES OF WORK\*\*

#### ESSENTIAL JOB FUNCTIONS

Prepares annual and long-range audit plans for the approval of the City Commission.

Conducts a program of financial audits to assure the City Commission that City assets are adequately safeguarded and financial records are accurately and properly maintained. Provides recommendations for improving internal control..

Conducts a program of performance audits to assess the productivity and effectiveness of City operations and provide recommendations for improving operations.

Conducts a program of compliance audits to determine management's compliance with policies, plans, procedures, laws, and regulations which could impact on operations.

Conducts special studies to investigate allegations of wrongdoing or fraud.

Verifies sufficiency, accuracy, and reliability of information provided to the City Commission by City management.

Verifies reasonableness of revenue estimates in the City Manager's and General Manager's annual budget proposals.

Assists the City Commission in selecting an external auditor.

Assists the City Commission in evaluating proposed expenditures in the City Manager's and General Manager's annual budget proposals.

Manages the Office of the City Auditor and submits the annual departmental budget

Holds final authority on selection, promotion, discharge, and other appropriate personnel actions for assigned areas.

Attends work on a continuous and regular basis.

## APPENDIX O

### NON-ESSENTIAL JOB FUNCTIONS

May be responsible for enforcing the drug policy, based on physical location and organizational structure.

Performs other related duties as assigned.

### MINIMUM QUALIFICATIONS

Graduation from an accredited four year college or university with a graduate degree or certification as a Certified Public Accountant, Certified Management Accountant, or Certified Internal Auditor. Eight years experience in government auditing; or a combination of education and experience which provides the required knowledge, skills and abilities.

### LICENSES/CERTIFICATES

Valid Florida driver license required. Valid State of Florida Certified Public Accountant license or designation as a Certified Internal Auditor required.

### NOTES

Required to attend meetings outside business hours.

### SELECTION FACTORS

Thorough knowledge of principles, practices, methods and theories of City auditing.

Thorough knowledge of laws, ordinances, regulations and statutes which govern audit functions.

Knowledge of fundamentals of pension plan design, funding, and investment management.

Knowledge of governmental budget procedures.

Thorough knowledge of principles and practices of effective administration and supervision.

Knowledge of structure, procedure, and division of responsibilities characteristic of the City Manager form of municipal government.

Ability to communicate clearly, concisely and effectively, orally and in writing.

Ability to maintain good working relations with other City officials, employees, and the public.

Ability to maintain objectivity and professional integrity in all circumstances.

Ability to maintain security and confidentiality.

Ability to plan, assign, delegate, and direct work of administrative and supervisory personnel.

Ability to comply with the code of ethics and standards of the internal auditing profession.

Ability to develop long term plans and programs and to evaluate work accomplishments.

Human Resources Department: \_\_\_\_\_ Signed original on file in Human Resources \_\_\_\_\_ / \_\_\_\_\_  
Date

\*\* This section of the job description is not intended to be a comprehensive list of duties and responsibilities of the position. The omission of a specific job function does not absolve an employee from being required to perform additional tasks incidental to or inherent in the job.

REVISED: 12/1/94; 8/4/97; 2/2/11.

## APPENDIX O

CITY OF GAINESVILLE  
JOB DESCRIPTION

TITLE CODE : 3035  
1/1/05

# CITY AUDITOR, ASSISTANT

### NATURE OF WORK

This is advanced, independent, professional and administrative work in the City Auditor's office.

### CLASSIFICATION STANDARDS

Positions allocated to this classification report to the City Auditor and work under general supervision. Work in this class is distinguished from higher classes by the high level of professional judgment required, the complexity of audit work performed, supervisory responsibilities and professional certification requirements.

### EXAMPLES OF WORK\*\*

#### ESSENTIAL JOB FUNCTIONS

Assists the City Auditor in preparing the Annual Audit Plan and the Long Range Audit Plan.

Prepares and/or reviews written reports on the results of audit work.

Prepares agenda items for the City Commission and its Audit and Finance Committee.

Plans, executes, and supervises financial, compliance, performance, and electronic data processing (EDP) audits in accordance with generally accepted auditing standards.

Presents and discusses audit findings with the Audit and Finance Committee and City Commission.

Provides consulting assistance to the City Commission and management on financial accounting and internal control questions.

Provides counsel to the City Commission in its consideration of management recommendations, alternative courses of action, and budget/financial considerations as they deal with financial and control aspects within the City, and in its consideration of opinions and recommendations of external auditors.

Provides assistance to the City's external auditors.

Supervises subordinate auditors and audit assistants.

Reviews findings and recommendations of audit work with City Management.

Plans, executes, and supervises special projects assigned by the City Auditor and the City Commission.

Coordinates, conducts, and supervises follow-up reviews on audit recommendations to determine the extent to which they have been implemented.

Assists in preparing annual budget for the Office of the City Auditor.

Performs audit efforts in regard to the City's budget as required in the Annual Audit Plan.

Serves in the absence of the City Auditor.

Attends work on continuous and regular basis.



## **APPENDIX O**

### **NON-ESSENTIAL JOB FUNCTIONS**

- Monitors external auditor's compliance with their contract and coordinates said audit.
- Assists City Auditor in providing counsel to the City Commission during budget deliberations.
- Performs other related duties as assigned.

### **MINIMUM QUALIFICATIONS**

Graduation from an accredited college or university with major course work in accounting, and eight years progressively responsible auditing experience, including four years in governmental auditing, or any equivalent combination of education and experience.

### **LICENSES/CERTIFICATES**

Valid State of Florida Certified Public Accountant license or Certified Internal Auditor designation required.

### **NOTES**

May be required to attend meetings outside business hours.

### **SELECTION FACTORS**

- Thorough knowledge of generally accepted accounting principles and generally accepted auditing standards.
- Thorough knowledge of principles of internal control, including electronic data processing (EDP) applications.
- Knowledge of internal control tools and techniques.
- Knowledge of principles and practices of governmental accounting, governmental financial management, and governmental budgeting.
- Knowledge of principles, practices, and techniques of performance, EDP, and microcomputer auditing.
- Knowledge of cost-benefit analysis as applied to accounting and financial management.
- Knowledge of basic principles of management and government administration.
- Ability to plan and execute audits efficiently.
- Ability to evaluate soundness and adequacy of internal control procedures incorporated into manual and EDP accounting and information systems prior to implementation or enhancement.
- Ability to develop recommendations which promote operating economies and efficiencies.
- Ability to communicate effectively, both orally and in writing.
- Ability to supervise work of others.
- Ability to work effectively with elected officials, charter officers, department heads, representatives of other agencies, other city employees, and the general public.

\*\* This section of the job description is not intended to be a comprehensive list of duties and responsibilities of the position. The omission of a specific job function does not absolve an employee from being required to perform additional tasks incidental to or inherent in the job.

REVISION DATE: 12/1/94; 1/1/05.

## APPENDIX O

CITY OF GAINESVILLE  
JOB DESCRIPTION

TITLE CODE: 9927  
4/28/10

# SENIOR AUDITOR

### **NATURE OF WORK**

This is responsible and advanced professional work in the City Auditor's office.

### **CLASSIFICATION STANDARDS**

Positions allocated to this classification report to the City Auditor and work under general supervision. Work in this class is distinguished from higher classes by its lack of supervisory and administrative responsibilities and from lower classes by the advanced nature of the audit work performed and professional certification requirements.

### **EXAMPLES OF WORK\*\***

#### **ESSENTIAL JOB FUNCTIONS**

Plans and conducts audit assignments reviewing efficiency, economy and effectiveness of departmental operations and the adequacy of management controls. Verifies compliance with laws, policies, regulations and standard procedures.

Establishes audit objectives, time estimates and plans for accomplishment of work.

Makes recommendations for improving the administration and fiscal operation of the City, developing program objectives and performance standards.

Consults with departmental and administrative personnel regarding audit scope and approach, and secures the audited department's cooperation in the successful completion of the audit and acceptance of findings and recommendations.

Collects necessary data through interviews, observations, and other appropriate research methods.

Analyzes and evaluates data using generally accepted quantitative methods, including work sampling, break-even analysis, simulation, probability analysis, cost-benefit analysis, statistical sampling and other related analytical techniques.

Audits variety of accounting and financial records and procedures requiring the application of professional accounting theory and knowledge of laws and regulations governing the function.

Prepares various charts, flow diagrams, and graphic presentations for oral and written reports. Prepares formal reports of audit findings and recommendations. Assists the City Auditor in presenting audit reports to management, the City Commission and the Audit Committee.

Maintains technical expertise in government auditing and provides sufficient training, when necessary, for other employees to develop and refine government auditing skills, techniques and procedures.

#### **NON ESSENTIAL JOB FUNCTIONS**

Serves on special task forces as assigned.

Performs other related duties as assigned.

## **APPENDIX O**

### **MINIMUM REQUIREMENTS**

Graduation from an accredited college or university with major course work in Accounting, Business or Public Administration and five years progressively responsible auditing experience, including two years in governmental auditing, or an equivalent combination of education and experience which provides the required knowledge, skills and abilities.

### **LICENSES/CERTIFICATES**

Valid State of Florida Certified Public Accountant license, Certified Internal Auditor designation or Certified Government Auditing Professional designation required.

### **NOTES**

May be required to attend meetings outside business hours.

### **SELECTION FACTORS**

Thorough knowledge of and ability to creatively evaluate or apply management principles, program planning, quantitative and qualitative analysis, budgeting and management control systems typically acquired through a four year college curriculum in Accounting, Business or Public Administration.

Thorough knowledge of generally accepted accounting principles and generally accepted auditing standards.

Thorough knowledge of principles of internal accounting control, including computer applications.

Knowledge of large computer systems development, implementation and operations, including specifications, documentation and project control.

Experience or course work demonstrating knowledge in Government and Utility accounting, financial system management, systems analysis, data processing, industrial engineering, fiscal auditing and statistical analysis.

Ability to constructively establish rapport with City management and staff and maintain credibility throughout the audit process.

Ability to effectively communicate verbally and in writing.

Ability to work independently without extensive supervision.

Ability to maintain objectivity, professional integrity and independence in all circumstances, and to exercise due professional care.

\*\* This section of the job description is not intended to be a comprehensive list of duties and responsibilities of the position. The omission of a specific job function does not absolve an employee from being required to perform additional tasks incidental to or inherent in the job.

REVISED: 1/1/05; 4/28/10.

## APPENDIX O

CITY OF GAINESVILLE  
JOB DESCRIPTION

TITLE CODE: 3033  
5/13/10

# STAFF AUDITOR

### **NATURE OF WORK**

This is responsible and professional work in the City Auditor's office.

### **CLASSIFICATION STANDARDS**

Positions allocated to this classification report to the designated supervisor and work under general supervision. Work in this class is distinguished from higher classes by its lack of supervisory and administrative responsibility and from lower classes by its professional nature.

### **EXAMPLES OF WORK\*\***

#### **ESSENTIAL JOB FUNCTIONS**

Performs financial, compliance and operational audits of City programs designed to enhance City revenues or to reduce City expenditures through improvements in internal controls.

Performs financial related and compliance audits of outside organizations conducting business with the City designed to prevent and detect conditions affecting compliance with laws, rules, regulations and agreements.

Performs financial related and compliance audits of federal and state grant programs designed to prevent and detect conditions that affect compliance with grant restrictions, laws, rules, regulations and agreements.

Participates in pre-audit surveys; prepares draft audit plans and programs for supervisory review; prepares estimates of time requirements.

Interviews appropriate personnel; compiles, verifies and analyzes operational and financial data; observes actual practices; evaluates functional operational techniques; identifies existing or potential problem areas and extenuating factors requiring possible deviation from the existing audit program.

Identifies possible causes or contributing factors relating to problems, and designs tentative solutions; prepares audit reports detailing findings and recommendations in accordance with appropriate standards and assists in the presentation of audit findings and recommendations to management.

Works with City management to obtain written responses to audit reports.

Conducts follow-up reviews on completed audits to determine the extent to which recommendations have been implemented.

Assists in budgetary reviews and special projects requested by management and the City Commission as assigned.

Prepares detailed records and reports in a timely manner.

Attends work on continuous and regular basis.

## **APPENDIX O**

### **NON-ESSENTIAL JOB FUNCTIONS**

Plans and schedules the work of student assistants and other temporaries.

May be required to attend meetings outside business hours.

Performs other related duties as assigned.

### **MINIMUM REQUIREMENTS**

Graduation from an accredited college or university with major course work in Accounting, Business or Public Administration and one year auditing experience, preferably in the government sector or an equivalent combination of education and experience which provides the required knowledge, skills and abilities.

### **LICENSES/CERTIFICATES**

Must possess a CPA certificate accepted by the Florida State Board of Accountancy, hold the designation Certified Internal Auditor (CIA) or Certified Government Auditing Professional (CGAP), be a conditioned candidate for either the CPA or CIA certification or meet the requirements of the Florida State Board of Accountancy for taking the Certified Public Accountant's examination.

### **NOTES**

If neither a CPA or CIA certification is held, it is expected that such would be obtained within one year of employment.

### **SELECTION FACTORS**

Thorough knowledge of laws, ordinances, regulations, and statutes governing accounting and auditing functions.

Knowledge of principles of internal control.

Basic knowledge of electronic data processing and microcomputer applications.

Knowledge of principles and practices of fund accounting, utility accounting, governmental financial management, and governmental budgeting (Preferred, not required).

Knowledge of principles of management.

Ability to maintain objectivity, professional integrity, and independence in all circumstances, and to exercise due professional care.

Ability to communicate effectively, both orally and in writing.

Ability to maintain security and confidentiality.

Ability to keep records and prepare reports.

Ability to work effectively with elected officials, charter officers, department heads, representatives of other agencies, other city employees, and the general public.

\*\* This section of the job description is not intended to be a comprehensive list of duties and responsibilities of the position. The omission of a specific job function does not absolve an employee from being required to perform additional tasks incidental to or inherent in the job.

REVISED: 12/1/94; 3/21/05; 5/13/10.

## APPENDIX O

CITY OF GAINESVILLE  
JOB DESCRIPTION

TITLE CODE: 1103  
4/12/2011

# EXECUTIVE ASSISTANT TO

### **NATURE OF WORK**

Complex and advanced work performing and coordinating diversified, non-recurring and complex administrative and staff work of a confidential or sensitive nature in direct support of a City Commissioner or Charter Officer. Duties call for the ability to engage in independent action through the application of problem solving, decision making, dependability, initiative, and specialized knowledge of the terminology, procedures, and practices for their functional area. Processes and resolves sensitive and unique functional issues and coordinates the efforts of staff members to resolve the issues to ensure the efficient and effective operation of the functional area. Duties require a high level of competence and frequent and independent exercise of discretion and judgment with respect to matters of considerable significance. This position is highly visible and impacts the public's perception of City functions.

### **CLASSIFICATION STANDARDS**

Positions allocated to this classification report to a Charter Officer or City Commissioner, are given broad latitude and discretion, and work under general and limited supervision and much of the time work independently. Work in this class is distinguished from higher classifications by its lack of managerial responsibility and from lower classifications by its coordination of administrative activities, latitude for discretion and decision making, interaction with high level internal and external personnel, supervisory responsibility and confidential and sensitive nature.

### **EXAMPLES OF WORK\*\***

### **ESSENTIAL JOB FUNCTIONS**

Performs complex administrative work in support of the Commissioner's or Charter officer's core functions and processes.

Coordinates administrative activities and flow of correspondence through the office.

Coordinates submission of agenda items to the City Commission. Drafts and prepares agenda items for Commission approval.

Works directly with department and division managers in completing assignments for the administrator.

Plans, organizes, and directs work of support staff.

Assists with interviewing, selecting, and evaluating support staff.

Composes, prepares, and coordinates agenda and committee reports.

Assists City Commissioners and Charter Officers directly in responding to citizen inquiries and providing information.

Serves as staff liaison to special committees and boards.

Prepares annual budget for administrator's office.

Attends work on continuous and regular basis.

## **APPENDIX O**

### **NON-ESSENTIAL JOB FUNCTIONS**

May provide back up support and assistance to other administrative staff.  
Performs routine administrative duties as necessary to maintain office efficiency.  
Performs other related duties as assigned.

### **MINIMUM REQUIREMENTS**

An Associates degree from an accredited college or equivalent vocational/technical training and two (2) years experience in public or business administration or related field, with one (1) year government administrative experience, or an equivalent combination of training and experience which provides the required knowledge, skills, and abilities.

### **LICENSES/CERTIFICATES**

CAP or CPS may be required depending on the needs of the department.  
If courier duties required, a valid Florida Driver license with a safe driving record.

### **NOTES**

Must type at a minimum speed of 35 correct words per minute or at a higher speed, as set by the department.  
May require occasionally working outside regular business hours.

### **SELECTION FACTORS**

Ability to use sound judgment, exercise discretion, and after evaluating alternatives, make decisions on matters of significance.  
Ability to interact effectively with high level City Commissioners, the Mayor, Charter Officers, community leaders, government and utility counterparts, citizens, and all levels of employees.  
Ability to carry out major assignments.  
Considerable knowledge of research methods and techniques and methods of report presentation.  
Ability to perform office management and administrative functions, including the ability to plan, assign and supervise the work of other employees.  
Basic knowledge of principles and practices of budget preparation.  
Demonstrated proficiency in relevant software and advanced computer skills.  
Ability to communicate effectively, both orally and in writing.  
Ability to meet the public to discuss and resolve problems and complaints tactfully, courteously, and effectively.  
Ability to maintain security and confidentiality.

\*\* This section of the job description is not intended to be a comprehensive list of duties and responsibilities of the position. The omission of a specific job function does not absolve an employee from being required to perform additional tasks incidental to or inherent in the job.

REVISION DATE: 12/1/1994; 11/19/1998; 10/01/2008; 4/12/2011.

## APPENDIX P

### EMERGENCY EVACUATION PROCEDURE

The following serves as the Emergency Evacuation Procedure for the City Auditor's (CAUD) Office. For this procedure, an incident requiring emergency evacuation includes, but is not limited to, fire alarm activations, fires, heavy smoke from an unidentified source, bomb threats or any other situation where the evacuation of the building is in the best interest of the employees and/or public.

Upon notification of an emergency situation in the CAUD Office – City Hall, the following procedures are to be followed, provided they do not force an employee to further jeopardize his/her safety or the safety of others:

1. If possible, the **Executive Assistant** should announce for all persons in the CAUD Office to evacuate the building. Depending on the location of the emergency, the primary evacuation site is the **Chamber of Commerce building parking lot across the street from City Hall**. The secondary location is the **Clock Tower located at the corner of East University Ave. and NE 1<sup>st</sup> Street**.
2. The **Executive Assistant** should call 9-911 and tell the call-taker (operator) at the dispatch center the following information, if known: 1) the nature of the emergency, 2) the location of the emergency, 3) if anyone is injured, 4) if anyone has weapons (description if possible), and 5) the location of the evacuation site. If the **Executive Assistant** is not available, the **Line of Succession (City Auditor, Assistant City Auditor, Senior Auditor, Staff Auditor)** should be followed to determine who makes the call to 9-911. The person making the call to 9-911 should also be available to meet with Public Safety personnel when they arrive on scene. If the alarm is discovered to be false prior to the arrival of the firefighters or public safety personnel, call 9-911 to notify the dispatchers.
3. While evacuating the building, staff members in the farthest offices should check each office on their way out of the office suite to make sure all other associates evacuate the building. Make a mental note of all persons who are at lunch or out of the office for that day. If there is a meeting taking place in the Conference Room, those persons should be advised to evacuate and meet at the evacuation site.
4. In the case of a power outage or during night-time hours, flashlights are available in the wall outlets in the Conference Room (room 212) and the hallway leading to the City Auditor's office.
5. There is a **“DO NOT ENTER – OFFICES CLOSED, EMERGENCY EVACUATION”** sign taped on the back of the Conference Room door (Room 212). The person who calls 9-911 should make sure the sign is placed on the entry/exit door advising citizens or employees that the office suite is closed. The door will be left unlocked to allow emergency personnel access, so employees should take personal items as they exit (e.g., purses).
6. All CAUD staff present in the office must report to the appropriate evacuation site. It is the responsibility of each staff member to make contact with the manager at the evacuation site for headcount purposes. All staff members are encouraged to exchange cell phone numbers to assist in this procedure.
7. Wait for clearance by Public Safety Personnel before returning to the building.



## APPENDIX P

### SAFE ROOM

There are two areas in the CAUD suite that could be used as a “safe room” which would serve as a temporary barrier for persons seeking refuge in an emergency.

- One is the copy room (room 207) which has a telephone and space for all office staff. The door has a lock and a peephole.
- The other is the City Auditor’s office (room 202) which has a telephone and space for all office staff. The door has a lock and a peephole.

Upon notification of an intruder in the building, lock the front door, go to the closest safe room and call 9-911.

**(At no time should either of these rooms be used in the event of fire alarms, smoke, or fire emergencies.)**

The following information was adopted from *Getting Out Alive* of **Idea Bank Safety Videos**.

### *IN CASE OF FIRE...*

#### **DO:**

Keep calm

Report the fire by calling 9-911

Advise other employees

Use nearest stairwell

Close doors and windows

Keep low, *under* the smoke

Use an extinguisher on a small fire

Go to an assigned assembly area

Direct firefighters to emergency

#### **DO NOT:**

Panic

Assume the fire has been reported

Attempt to quickly gather belongings

Use elevator

Break windows

Run through smoke-filled areas

Use an extinguisher on a large fire

Become a “spectator“ once outside the building

Attempt to go back into the building

REVISION DATE: 9/2009