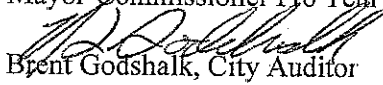


City of
Gainesville

Inter-Office Communication

January 31, 2005

TO: Audit and Finance Committee
Mayor Pegeen Hanrahan, Chair
Mayor-Commissioner Pro Tem Tony Domenech, Member

FROM: 
Brent Godshalk, City Auditor

SUBJECT: Proposed Reorganization of the City Auditor's Office

RECOMMENDATION

The Audit and Finance Committee recommend the City Commission approve the following proposed reorganization of the City Auditor's Office:

- 1) Replacing the budgeted vacant Assistant City Auditor position with two entry-level Staff Auditor positions,
- 2) Upgrading the current budgeted Staff Auditor to a Senior Auditor position, and
- 3) Reclassifying the current Staff Assistant II to an Executive Assistant position

EXPLANATION

The recent transition in leadership within the City Auditor's Office resulted in a loss of approximately 23 years of government auditing experience. While this specific experience can never be replaced, the City Auditor's Office currently has a unique opportunity to reallocate existing budgeted resources, enabling the Office to maintain the stability it has enjoyed, while bringing in fresh perspectives and energy. Over time, as the new employees become acclimated to government auditing, we will be able to deliver enhanced services to the City.

The first part of the proposed reorganization replaces the budgeted vacant Assistant City Auditor position with two entry-level Staff Auditor positions. This action will allow us to expand audit coverage, over time, as new employees receive training and develop experience. It will also allow us to more efficiently and effectively conduct necessary recurring annual reviews that lend themselves well to less experienced audit staff, such as reviews of procurement card transactions, purchasing transactions and travel expenditures. Based on a salary survey of comparable government audit organizations and a review of internal comparables, the two Staff Auditor positions are proposed at Management, Administrative and Professional pay grade EXD, with a minimum annual salary of \$35,188 and a maximum of \$48,384. The remaining Assistant City Auditor position is proposed at pay grade EXL, with a minimum annual salary of \$64,521 and a maximum of \$88,716.

The second action is necessary to better reflect the high level of expertise, responsibility and duties our current Staff Auditor has been providing the City for some time now. The Senior Auditor position is proposed at pay grade EXH, with a minimum annual salary of \$46,993 and a maximum of \$64,615 and is based on a job description for a Performance Auditor II position previously utilized within the City Auditor's Office. The establishment of the Senior Auditor position also provides an intermediate level position between the Staff Auditor and Assistant City Auditor positions.

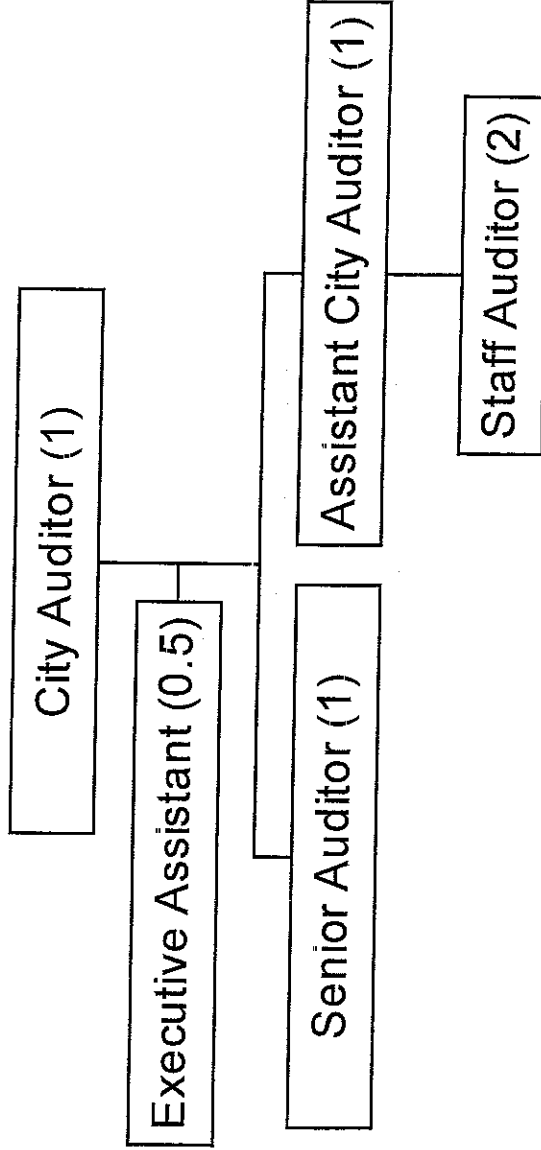
The third action results in the placement of our current Staff Assistant II (part time) into the Management, Administrative and Professional pay plan as an Executive Assistant at pay grade EXB, with a minimum annual salary of \$15,225 and a maximum annual salary of \$20,934, as recommended through the citywide staff assistant series review.

Proposed and current organization charts, a summary of proposed position changes, a listing of internal comparables and proposed job descriptions are attached.

FISCAL IMPACT

The proposed reorganization, on an annualized basis, is expected to result in a decrease in the overall approved budget of the City Auditor's Office. For Fiscal Year 2005, it is anticipated that more than \$30,000 will be returned to the General Fund due to vacancies incurred during this transition.

City Auditor's Office
FY 2005 Proposed Organization Chart



Personnel Changes

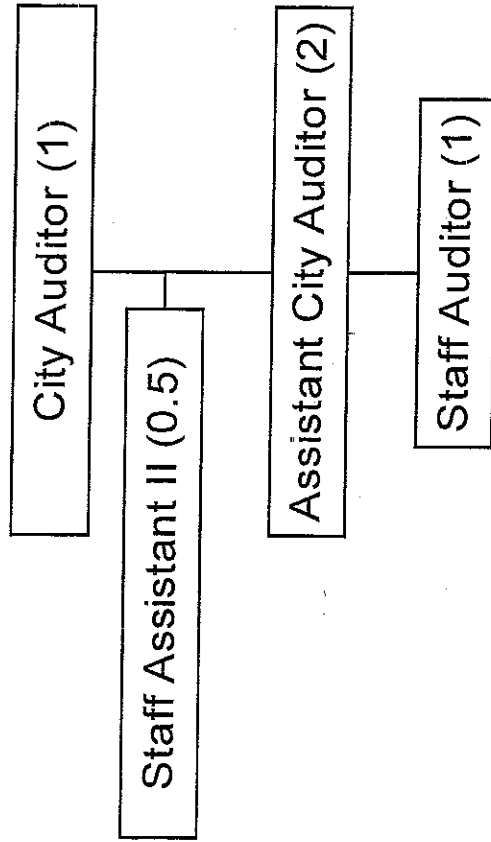
Delete Assistant City Auditor (1)

Add Staff Auditor (2)

Upgrade Staff Auditor to Senior Auditor

Reclassify Staff Assistant II to Executive Assistant

City Auditor's Office
FY 2005 Adopted Organization Chart



City Auditor's Office
 FY 2005 Proposed Reorganization
 Summary Comparison of Market Data to MAP Pay Grades

Title	Peer Government Agencies Actual Salaries with Geographic Adjustments Aged to Jan 2005			MAP Pay Grade			Peer Agencies Composite Market Data Compared to Pay Grade Market	
	Median	Mean	Composite	Match	Minimum	Midpoint		Maximum
Executive Assistant (part time)	N/A	N/A	N/A	EXB	\$15,225	\$18,080	\$20,934	N/A
Staff Auditor	\$46,840	\$44,244	\$45,542	EXD	\$35,188	\$41,786	\$48,384	1.7%
Senior Auditor	\$59,710	\$59,490	\$59,600	EXH	\$46,993	\$55,804	\$64,615	-0.4%
Assistant City Auditor	\$84,971	\$80,229	\$82,600	EXL	\$64,521	\$76,619	\$88,716	0.6%

City Auditor's Office
 FY 2005 Proposed Reorganization
 Summary of Internal Comparables

Title Code	Pay Grade	Job Title	MIN	MID	MAX	Degree	Minimum Experience	Requirements Certification
3019	EXB	Accountant I	\$30,450	\$36,159	\$41,868	4 year	1 year	None
1207	EXB	Human Resources Analyst				4 year	1 year	None
3301	EXB	Management & Budget Tech				2 year	2 years	None
8111	EXC	Grants Program Specialist	\$32,733	\$38,871	\$45,008	4 year	2 years	None
3033	EXD	Staff Auditor (proposed)	\$35,188	\$41,786	\$48,384	4 year	1 year	Expected Within 1 Year
2111	EXD	Marketing & Communications Specialist				4 year	1 year	None
3021	EXE	Accountant II				4 year	2 years	Desirable
3302	EXE	Budget Specialist	\$37,827	\$44,920	\$52,013	4 year	1 year	None
6061	EXE	Engineer I / Utility Designer I				4 year	Information Not Available	None
3069	EXE	Investment Analyst				4 year	2 years	None
3213	EXE	Property Control Specialist				High School	4 years	None
1423	EXE	Util Results Analyst				4 year	3 years	None
2301	EXF	Block Grant Financial Analyst	\$40,664	\$48,289	\$55,914	4 year	2 years	None
3065	EXF	Fleet Analyst				4 year	3 years	None
1409	EXF	Management Analyst				4 year	1 year	None
1417	EXF	Util Analyst I				4 year	2 years	None

City Auditor's Office
 FY 2005 Proposed Reorganization
 Summary of Internal Comparables

Title Code	Pay Grade	Job Title	Salary			Degree	Minimum Requirements	
			MIN	MID	MAX		Experience	Certification
3023	EXG	Accountant III	\$43,714	\$51,911	\$60,107	4 year	4 years	None
3102	EXG	Buyer Analyst				4 year	2 years	None
6063	EXG	Engineer II / Utility Designer II					Information Not Available	
3214	EXG	Property Control Spec Sr				4 year	4 years	None
9927	EXH	Senior Auditor (proposed)	\$46,993	\$55,804	\$64,615	4 year	5 years	Required
1034	EXH	Affirmative Action Officer				4 year	2 years	None
1205	EXH	Equal Opportunity Specialist				4 year	2 years	None
3063	EXH	Grant Fiscal Coordinator				4 year	4 years	None
1209	EXH	Human Resources Analyst Sr				4 year	5 years	Preferred
1411	EXH	Management Analyst Sr				4 year	3 years	None
3104	EXH	Senior Buyer				4 year	4 years	Highly Desired
3029	EXI	Accounting Spv	\$50,517	\$59,989	\$69,461	4 year	5 years	None
6065	EXI	Engineer III / Utility Designer III					Information Not Available	
1425	EXI	Fuels Analyst				4 year	3 years	None
4105	EXI	Marketing Research Analyst				4 year	5 years	None
1419	EXI	Util Analyst II				4 year	3 years	None
1215	EXJ	Equal Opportunity Specialist, Sr.	\$54,306	\$64,488	\$74,671	4 year	3 years	None
1217	EXJ	Labor Relations Specialist				4 year	4 years	None
3077	EXJ	Revenue Recovery Specialist				4 year	4 years	Highly Desired
1421	EXJ	Utility Analyst Senior				4 year	5 years	None

City Auditor's Office
 FY 2005 Proposed Reorganization
 Summary of Internal Comparables

Title Code	Pay Grade	Job Title	Pay			Minimum Requirements		
			MIN	MID	MAX	Degree	Experience	Certification
3025	EXK	Accounting Mgr	\$59,194	\$70,292	\$81,391	4 year	6 years	None
7517	EXK	Assistant City Attorney 1				Law Degree	N/A	Required
6067	EXK	Engineer IV / Utility Designer IV				4 year	6 years	Required
1213	EXK	Org Development Specialist				4 year	7 years	Preferred
3081	EXK	Treasury Spv				4 year	5 years	None
3035	EXL	Assistant City Auditor (proposed)	\$64,521	\$76,619	\$88,716	4 year	8 years	Required
6069	EXL	Principal Engineer (GG)					Information Not Available	
6071	EXL	Supervising Engineer / Protect Team Leader (GG)					Information Not Available	
3079	EXL	Treasury Mgr				4 year	4 years	None
3027	EXM	Accounting Mgr Utilities	\$70,328	\$83,514	\$96,701	4 year	6 years	None
7501	EXM	Assistant City Attorney 2				Law Degree	3 years	Required
1413	EXM	Managing Util Analyst Fin				4 year	5 years	None
1415	EXM	Managing Util Analyst Plan				4 year	5 years	None
1051	EXM	Management & Budget Dir				4 year	5 years	None
6073	EXM	Principal Engineer / Principal Utility Designer (GRU)				4 year	Information Not Available	None
6041	EXM	Project Engineer				4 year	6 years	Desired
6075	EXM	Supervising Engineer / Supervising Utility Designer (GRU)					Information Not Available	

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 a 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 preaudit 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

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 QUALIFICATIONS

Graduation from an accredited college or university with major course work in Accounting, and one year auditing or accounting experience, preferably in the government sector

LICENSES/CERTIFICATES

Must possess a CPA certificate accepted by the Florida State Board of Accountancy, hold the designation Certified Internal Auditor (CIA) through examination, be a conditioned candidate for either 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.

Knowledge of City policy and rules; as well as employee collective bargaining agreements.

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

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.

REVISION DATE: 12/1/94

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

MINIMUM QUALIFICATIONS

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 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 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.

Human Resources Department: _____ / _____
Date

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REVISION DATE: 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 other 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.

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.

Human Resources Department: _____ / _____

Date

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REVISION DATE: 1/1/05