

CITY OF KENT
POSITION DESCRIPTION

Position Inventory Number: _____

Classification Specification: AUDIT AND FINANCIAL REVENUE MANAGER

Salary Range: NR47 – Management Benefit Level B

Position Description: Audit Manager

Incumbent: _____

Location: Finance Department



GENERAL PURPOSE:

Under the direction of the Finance Director or designee, plan, organize, and oversee internal and external audits of the City that will provide reasonable assurance regarding the protection of City assets from waste, theft, and abuse; compliance with City financial policies and procedures; and compliance with relevant state and federal financial laws and regulations.

Work is characterized by a substantial volume of complex administrative work in organizing, scheduling, overseeing, and evaluating internal and external financial audits; researching and monitoring legislative issues; analyzing and interpreting financial impacts; making recommendations to City officials; researching, documenting, and recommending internal control, accounting, and tax procedures and practices to comply with Federal, State and Local laws; and preparing specialized project analysis as assigned. The incumbent is frequently required to perform work in confidence and under pressure for deadlines. The incumbent is frequently involved in politically sensitive or interpersonal issues requiring the effective use of tact and diplomacy.

Work is performed under managerial direction. The supervisor provides the incumbent with assignments in terms of broad practice, precedents, policies, and goals. Work may be reviewed for fulfillment of program objectives and conformance with departmental policy, practice, and/or objective.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Plan, organize, and oversee external utility tax audits of selected companies providing electric, natural gas, telecommunication services, and garbage collection and disposal services for adherence to the requirements established in the City Code. Similarly, conduct franchise audits of companies providing garbage collection and disposal services and cable television services for adherence to requirements established in the City Code and the related franchise agreement. Work with appropriate City officials in seeking recovery of amounts due to the City (or providing payments due to the company), and make recommendations concerning amending the relevant sections of the City Code and/or franchise agreement.

Plan, organize, and perform random risk based audits for the City; analyze and recommend internal controls procedures, training, and documentation or changes in City Policy

processes or systems; monitor compliance as needed. Provide formal and informal training to City personnel as directed or as otherwise deemed appropriate.

Perform complex research and prepare complex computer models matching a variety of data based on specialized financial projects such as: annexation fiscal analysis and economic revenue forecasts.

Research and monitor financial legislative issues; analyze and interpret financial impacts; plan and make recommendations to City officials on the City's strategic position and course of action; represent the City and common interest groups as assigned.

Research technical questions regarding financial reporting, procedures, and internal controls. Research involves application of RCW's, WAC's, GAAP, GASB, City Code and Ordinances, tax laws, State BARS Manual, industry standards, and/or surveys of Association of Washington Cities and Municipal Research and Services Center of Washington staff and other municipalities.

Using Tax Tools, Access, and other software tools evaluate and audit revenue flows to the City from Department of Revenue, Department of Transportation, King County, and other major sources. Notify agencies of shortfalls and monitor for proper follow-up.

Review and audit subsystems such as DISCIS (municipal court processing system) to ensure accuracy and detect problems or needs for process changes, monitoring, training, and documentation.

Communicate with City officials, department directors, managers, professional staff and other department personnel, outside agencies including tax experts, certified public accountants, and attorneys as needed to resolve problems; provide information, explain accounting procedures, and discuss data anomalies. Provide Citywide or specific training and documentation.

Serve as liaison between the City and the Washington State Auditor's Office in matters involving potential internal control and compliance issues. Work with appropriate City personnel in evaluating the validity of such concerns as well as development of recommended corrective actions.

Review, monitor, and recommend changes for the City's policies and procedures and financial account structure in response to changes in the Budgeting, Accounting, and Reporting Systems (BARS) or as otherwise prescribed by the Washington State Auditor's Office.

Draft proposed financial policies and procedures resulting from internal or external audit, special projects, or other tasks for consideration by management. Similarly, coordinate request for proposal processes, as necessary, and draft proposed contracts and agreements with outside parties designed as necessary, e.g. compliance with federal requirements governing the issuance of tax-exempt debt.

Attend a variety of staff, management, and committee meetings as required.

Directly supervise employees in accordance with the City's policies, procedures, and

applicable laws. Responsibilities include, but are not limited to, interviewing, hiring, and training employees; motivating, planning, assigning, and evaluating work; appraising performance; addressing complaints, disputes, and grievances; resolving problems; implementing rewarding and disciplinary actions; approving/scheduling leave time; and recommending promotions and termination as appropriate.

Become familiar with, follow, and actively support the vision, mission, values, and behavior statements of the department and the City.

PERIPHERAL DUTIES:

Perform related duties as assigned.

KNOWLEDGE, SKILLS, AND ABILITIES:

KNOWLEDGE OF:

- Diverse financial management practices
- Generally Accepted Account Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- Government Accounting Standard Board Statement (GASB)
- Budgeting, accounting and reporting system (BARS)
- Internal Accounting Controls
- Computer systems and applications related to accounting
- Municipal government policies, procedures, practices, objectives, and structure
- Applicable local, state, and federal laws, codes, regulations, and ordinances
- Current literature, trends, and developments in the field of Financial Auditing and Management
- Principles and practices of governmental budgeting, accounting, and purchasing procedures and practices including preparation, management, monitoring, transfers, and reporting
- Modern office practices, procedures, and equipment including personal computers related software such as word processing and spreadsheets programs
- Correct usage of English grammar, spelling, punctuation, and vocabulary

SKILLED IN:

- Use of research and analytical methods, practices, and procedures to define and resolve issues
- Performing a wide variety of professional auditing duties
- Analyzing complex operations and making recommendations for improvement
- Effective organization and expression of ideas through use of oral and written communications and ability to analyze complex topics and translate documentation into lay terms
- Effective use of interpersonal skills in a tactful, patient, and courteous manner
- Exercising a high degree of independent judgment in problem solving and decision making

ABILITY TO:

- Work effectively on several projects concurrently
- Analyze and prepare a variety of complex reports and financial documents using many mainframe and personal computer applications including the City's financial accounting system, various sub-systems, Microsoft-based applications, and Tax Tools

- Providing technical expertise and information regarding GAAP and GASB
- Establish and maintain trust, confidence, and effective working relationships with co-workers, elected officials, managers, supervisors, employees, and the public
- Work confidentially with discretion
- Meet schedules and timelines
- Work independently with little direction
- Maintain records and prepare reports
- Read, analyze, interpret, and explain government rules, regulations, codes, policies, operating and procedures manuals, technical journals, financial reports, legal documents, general business periodicals, professional journals, etc.
- Compose, proofread, and edit general correspondence, routine and complex reports, contracts, tax and financial policies and procedures, etc.
- Speak effectively and present information before groups of employees, managers, or officials
- Define problems, collect data, establish facts, and draw valid conclusions; apply common sense understanding to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists

MINIMUM EDUCATION AND EXPERIENCE REQUIRED:

Education: Bachelor's degree in Accounting, Finance, Economics, or related field; and

Experience: Five (5) years of increasingly responsible experience in municipal or government accounting including two (2) year of field auditing experience.

Or: In place of the above requirements, the incumbent may have any equivalent combination of relevant education and experience which would demonstrate the individual's knowledge, skill, and ability to perform the essential duties listed above.

LICENSES AND OTHER REQUIREMENTS:

- Valid Washington State driver's license, or the ability to obtain within thirty (30) days of employment
- Certified Public Accounting (CPA) License

MACHINES, TOOLS, AND EQUIPMENT USED:

Typical business office machinery and equipment including, but not limited to, personal computer including spreadsheet and word processing software, printers, telephone, fax and copy machine, calculator, and projector.

The incumbent may also be required to operate a City vehicle to attend off-site meetings as assigned.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit, talk, or hear. The

