

APPENDIX 11-4 - CAREER PATH

**CITY AUDITOR
A
CAREER PATH
FOR
AUDIT PROFESSIONALS**

Executive Summary

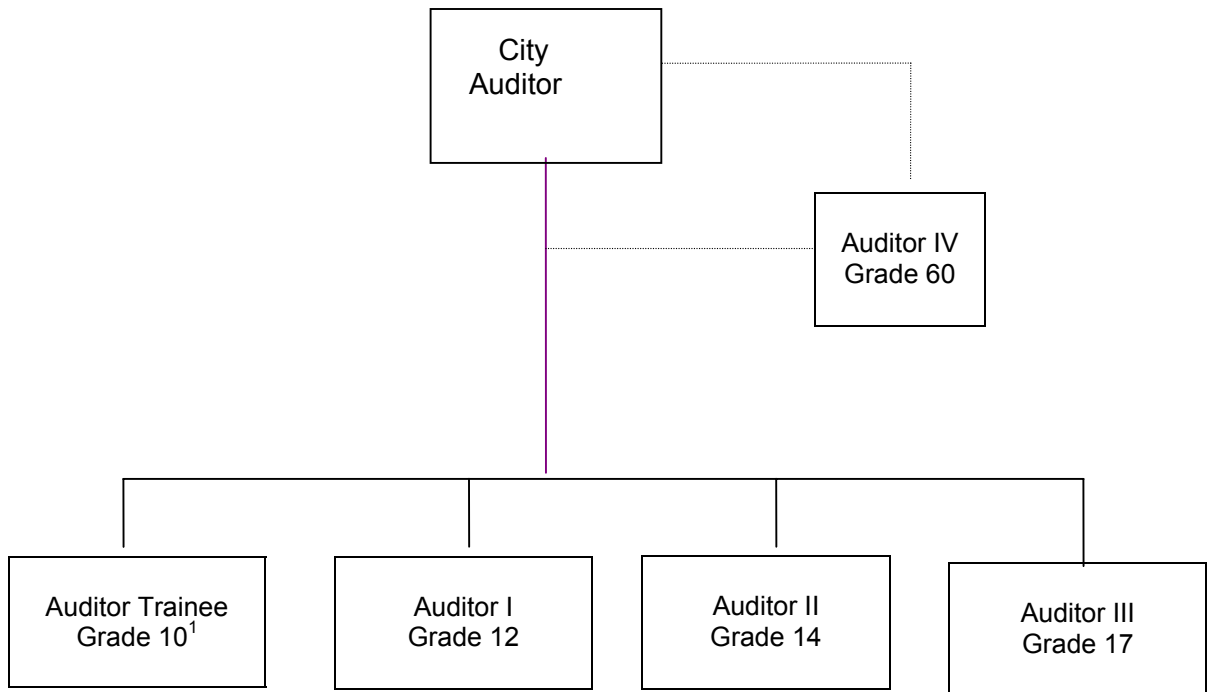
The City Auditor reorganized the department to provide a career path for employees and to attract candidates when recruiting. The organization does not increase the number of employees.

The organization positions will consist of:

City Auditor, Auditor IV, Auditor III, Auditor II, Auditor I, and Auditor Trainee.

The system of career advancement only when a vacancy exists does not help attract or retain highly motivated professional employees. Industry practice is to reallocate upwards (i.e., promote) from within the organization to the Auditor III level (inclusive). Advancement is based on an individual's achievements and may occur without waiting for a vacancy.

The system outlined here provides a career path based on achievement (education, audit experience, professional certification and performance). Positions are allocated upward when the employee is ready. A vacancy is not necessary. Internal career development rewards an employee who contributes to the City.



¹ The Grade numbers were changed in December 1999 to conform to the wage and compensation study completed for the City. These numbers reflect the change in Ranges.

Career Path

Employee Responsibility:

Achieve personal professional growth by obtaining required education and professional qualification.

Show solid performance and commitment to the office.

Complete the minimum number of years of progressive experience as required.

Demonstrate ability to perform at the next higher level.

Management Responsibility:

Provide environment for personal professional growth.

Recommend, fund, and approve appropriate training programs.

Provide diverse and challenging assignments commensurate with demonstrated ability to perform.

Provide sincere feedback and document performance in support of reallocation upwards.

Internal reallocations upwards up to Auditor III level based upon achievements.

Hiring Practices Change:

Reallocate upwards internally when candidate is ready.

Give preference to internal career development through reallocation over hiring from outside.

Reallocations up to Auditor III level will be decided on whenever necessary.

RICHMOND CITY AUDITOR

Job Requirements

Position	Requirements
City Auditor:	Administrator of the organization. Reports directly to City Council through the Agencies Committee and to the Audit Committee. Unclassified position. City residency, CPA and additional qualifications required. Administers contract with external audit firm. Responsible for negotiating performance agreements and annual evaluations for Audit Staff. Evaluated by City Council
Auditor IV	CPA or CIA required. This will be the deputy position in the office. Unclassified position. Minimum five years relevant and progressive auditing experience. Demonstrated administrative, people, and planning skills required. Assists City Auditor in preparing annual audit plan, assigning staff, supervising complex audits. Writes reviews final audit report drafts. Prepares updates to office policy manual. Provides technical guidance to audit teams. Helps negotiate performance agreements; prepares preliminary annual evaluations for Auditor III, Auditor II, and Auditor I positions. Evaluated on budget cycle. <i>The decision was made not to fill this position for the present time.</i>
Auditor III	Professional certification required. Minimum 3 years of relevant and progressive auditing experience. Demonstrates ability to be working supervisor in-charge of an audit. Performs occasional small special projects. Writes audit report drafts with assistance. Independently performs Easytrieve data retrieval for audits. Evaluated on budget cycle.
Auditor II	Pursuit of professional certification (CPA, CIA, CISA or equivalent). Must have sufficient accounting education to be eligible to take the CPA examination (4 years baccalaureate degree) in Virginia . Minimum 1.5 years of relevant auditing experience. Demonstrated ability to perform an audit assignment with limited supervision.
Auditor I	Must have sufficient accounting education to be eligible to take the CPA examination. Minimum one (1) year relevant auditing experience. Demonstrates ability to perform audit assignments with routine supervision.
Auditor Trainee	At least 5 semester hours of accounting or within one year of completing education to be eligible to take the CPA examination. Demonstrates ability to perform audit assignments with routine supervision.