



F. Allen Boseman, Commissioner  
Thomas L. Colaluca, Commissioner  
Deborah Southerington, Commissioner

To: PRC Commissioners

From: Rebecca Kopcienski, Director

Date: March 1, 2018

Re: Classification Plan Administration

I am requesting the following modifications to the Cuyahoga County Non-Bargaining Classification Plan. Changes in departments' operational needs necessitate classifications be revised and created. These changes have been prepared by the PRC Class and Comp staff and reviewed by the PRC's Manager of Classification and Compensation, who has worked extensively with the Department of Human Resources and County's management teams to ensure they are fully informed of these proposed changes.

Below are the recommended changes.

NEW CLASSIFICATION	PAY GRADE and FLSA STATUS	DEPARTMENT
Senior Staff Auditor 1055182	TBD	Internal Audit

REVISED CLASSIFICATIONS	CURRENT PAY GRADE & FLSA	RECOMMENDED PAY GRADE & FLSA	DEPARTMENT
Staff Auditor 1055181	10/Exempt	TBD	Internal Audit

**PROPOSED NEW CLASSIFICATION**

<b>Class Number</b>	<b>Classification Title</b>	<b>Department</b>	<b>FLSA Status</b>	<b>Pay Grade</b>
1055182	Senior Staff Auditor	Internal Audit	TBD	TBD

<b>Requested By:</b>	Personnel Review Commission
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<b>Rationale:</b>	This is a new classification requested by the Internal Audit Dept. that reflects the essential functions and minimum qualifications of the position. This position will fulfill a need for the department.
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<b>No. of Employees Affected:</b>	None
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<b>Dept.(s) Affected:</b>	Internal Audit
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<b>Fiscal Impact:</b>	TBD
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<b>Staffing Implications:</b>	Position to be filled once classification is active.
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<b>PRC Contact(s):</b>	Ashley Marcinick, Classification and Compensation Specialist Albert Bouchahine, Manager of Classification and Compensation
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<b>Human Resources and Management Contact(s):</b>	<b><u>Date of Contact:</u></b>	<b><u>Type of Contact:</u></b>	<b><u>Reason:</u></b>
Cory Swaisgood, Director of Internal Audit	2/14/2018	Email	Initiating the PRC process
Cory Swaisgood, Director of Internal Audit	2/23/2018	Email	CPQ and Revision Request returned
Cory Swaisgood, Director of Internal Audit	2/26/2018	Email	Asked management questions

Cory Swaisgood, Director of Internal Audit	2/26/2018	Email	Management answers questions
Cory Swaisgood, Director of Internal Audit	2/28/2018	Email	Draft sent to management for review
Cory Swaisgood, Director of Internal Audit	3/1/2018	Email	Draft revisions received by management
Jim Battigaglia, Archer Consultant	3/1/2018	Email	Sent for a pay grade evaluation

# CUYAHOGA COUNTY CLASSIFICATION SPECIFICATION

<b>Class Title:</b>	Senior Staff Auditor	<b>Class Number:</b>	1055182
<b>FLSA:</b>	TBD	<b>Pay Grade:</b>	TBD
<b>Dept:</b>	Internal Audit		

## Classification Function

The purpose of this classification is to plan, oversee, and conduct audits on County departments as well as serve as a lead worker for lower level staff auditors.

## Distinguishing Characteristics

This is a journey level classification with responsibility for performing technical activities in the Department of Internal Audit. This class works under direction from the Internal Audit Manager and is responsible for ensuring audits are performed in a timely and accurate manner. The employee works within a framework of established regulations, policies, and procedures and will receive instruction or assistance only as unusual situations arise. The Senior Staff Auditor is expected to exercise independent judgment and initiative.

## Essential Job Functions

The following duties are normal for this classification. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- 60% +/- 10%  
Plans, oversees, and conducts audits on County departments; conducts control, substantive, and compliance audit testing; collects and reviews evidence, documents, and data sets; analyzes collected evidence, documents, and data sets; oversees audit hours to help staff auditors stay within budget; communicates audit results with auditees and stakeholders; prepares reports of noncompliance or weakness.
- 25% +/- 10%  
Serves as a lead worker for the staff auditors; assigns, coordinates, and reviews the staff auditors' work; answers staff auditors' questions; drafts and administers training materials.
- 15% +/- 10%  
Conducts and reviews annual risk assessments; meets with managers and directors to gather data; assesses financial control and operational efficiency; reviews compliance with applicable policies, procedures, and regulations; assists Audit Manager with planning audits in accordance with the Annual Audit Plan.

## Minimum Training and Experience Required to Perform Essential Job Functions

Bachelor's degree in accounting, finance, business administration, public administration, information systems, or a related field with four (4) years previous experience in accounting, auditing, or a related field; or an equivalent combination of education, training, and experience.

Valid Ohio driver's license, proof of automobile insurance, and a reliable vehicle.

## Additional Requirements

No certificates or licenses required.

**Minimum Physical and Mental Abilities Required to Perform Essential Job Functions****Physical Requirements**

- Ability to operate a variety of automated office machines including computer and copier.

**Supervisory Responsibilities**

- Ability to assign, review, plan and coordinate the work of other employees and to maintain standards.
- Ability to provide instruction and training to other employees.

**Mathematical Ability**

- Ability to add, subtract, multiply, divide, and calculate decimals and percentages, and perform routine and advanced statistics.

**Language Ability & Interpersonal Communication**

- Requires the ability to perform mid to high level data analysis requiring managing of data and people, deciding the time, sequence of operations or events within the context of a process, system or organization. Involves determining the necessity for revising goals, objectives, policies, procedures or functions based on the analysis of data/information and includes performance reviews pertinent to such objectives, functions, and requirements.
- Ability to comprehend a variety of informational documents including raw data from IT, audit workpapers, audit schedules, FAMIS reports, trial reports, cash financial statements, grants, CAFR reports, vouchers, receipts, purchase orders, invoices, and operational documents and reports.
- Ability to comprehend a variety of reference books and manuals including Governmental Accounting, Auditing, and Financial Reporting (GAAFR), Generally Accepted Governmental Auditing Standards (GAGAS), Generally Accepted Accounting Principles (GAAP), Institute of Internal Auditors (IIA) Standards, Auditor of State website, County Charter, Ohio Revised Code, Personnel Policies and Procedures Manual, Code of Federal Regulations, International Standards for the Professional Practice of Internal Auditing, and other applicable auditing and accounting practices.
- Ability to prepare flowcharts, diagrams, process narratives, audit programs, spreadsheets, audit findings and recommendations and related documents using prescribed format and conforming to all rules of punctuation, grammar, diction, and style.
- Ability to record and deliver information, explain procedures, and follow instructions.
- Ability to use and interpret accounting and auditing terminology and language.
- Ability to communicate with directors, managers, coworkers, other County staff, audit committee, external auditors, and the public.

### **Environmental Adaptability**

- Work is typically performed in an office environment.

*Cuyahoga County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective employees and incumbents to discuss potential accommodations with the employer.*

**CURRENT CLASSIFICATION**

Class Number	Classification Title	Department	FLSA Status	Pay Grade
1055181	Staff Auditor	Internal Audit	Exempt	10

**PROPOSED REVISED CLASSIFICATION**

Class Number	Classification Title	Department	FLSA Status	Pay Grade
1055181	Staff Auditor	Internal Audit	TBD	TBD

**Requested By:** Personnel Review Commission

**Rationale:** PRC made minor changes and updates to the specification to stay consistent with the new senior level classification.

**No. of Employees Affected:** 4

**Dept.(s) Affected:** Internal Audit

**Fiscal Impact:** TBD

**Staffing Implications:** None

**PRC Contact(s):** Ashley Marcinick, Classification and Compensation Specialist  
Albert Bouchahine, Manager of Classification and Compensation

<b>Human Resources and Management Contact(s):</b>	<b><u>Date of Contact:</u></b>	<b><u>Type of Contact:</u></b>	<b><u>Reason:</u></b>
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# CUYAHOGA COUNTY CLASSIFICATION SPECIFICATION

<b>Class Title:</b>	Staff Auditor	<b>Class Number:</b>	1055181
<b>FLSA:</b>	TBD	<b>Pay Grade:</b>	TBD
<b>Dept:</b>	Internal Audit		

## Classification Function

The purpose of this classification is to assist the Internal Audit Manager conduct preliminary financial and performance auditing of selected County departments.

## Distinguishing Characteristics

This is an entry level classification with responsibility for performing technical activities in the Department of Internal Audit. This class works under direction from the Internal Audit Manager and is responsible for performing timely and accurate financial and performance audits. The employee works within a framework of established regulations, policies, and procedures and is expected to use professional judgment in performing work.

## Essential Job Functions

The following duties are normal for this classification. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Conducts risk assessments to assess financial controls, operational efficiencies, and compliance with applicable policies, procedures, and regulations. 25% +/- 10%
- Gathers financial and operational data for internal audits through a variety of accepted methods including interviews and observations. 25% +/- 10%
- Conducts control, substantive and compliance audit testing of specified financial and operational areas using acceptable audit techniques including vouching and reconciliation. 25% +/- 10%
- Drafts preliminary audit findings and recommendations based on testing results; submits findings and recommendations to Internal Audit Manager for review and comment. 15% +/- 10%
- Manages audit segment budgets for identified audits; communicates results of internal audit to stakeholders; assists Audit Manager and/or Senior Staff Auditor with planning audits in accordance with the Annual Audit Plan. 10% +/- 5%

## Minimum Training and Experience Required to Perform Essential Job Functions

Bachelor's degree in accounting, finance, business administration, public administration, information systems, or a related field with one (1) year previous experience in accounting, auditing, or a related field; or an equivalent combination of education, training, and experience.

Valid Ohio driver's license, proof of automobile insurance, and a reliable vehicle.

## Additional Requirements

No certificates or licenses required.

## **Minimum Physical and Mental Abilities Required to Perform Essential Job Functions**

### **Physical Requirements**

- Ability to operate a variety of automated office machines including computer and copier.

### **Mathematical Ability**

- Ability to add, subtract, multiply, divide, and calculate decimals and percentages, and perform routine and advanced statistics.

### **Language Ability & Interpersonal Communication**

- Requires the ability to perform mid-level data analysis including the ability to coordinate, strategize, systemize, and correlate, using discretion in determining time, place, and/or sequence of operations within an organizational framework. Requires the ability to implement decisions based on such data and overseeing the execution of these decisions.
- Ability to comprehend a variety of informational documents including raw data from IT, audit workpapers, audit schedules, FAMIS reports, trial reports, cash financial statements, grants, CAFR reports, vouchers, receipts, purchase orders, invoices, and operational documents and reports.
- Ability to comprehend a variety of reference books and manuals including the Governmental Accounting, Auditing, and Financial Reporting (GAAFR), Generally Accepted Governmental Auditing Standards (GAGAS), Generally Accepted Accounting Principles (GAAP), Institute of Internal Auditors (IIA) Standards, Auditor of State website, County Charter, Ohio Revised Code, Personnel Policies and Procedures Manual, Code of Federal Regulations, International Standards for the Professional Practice of Internal Auditing, and other applicable auditing and accounting practices.
- Ability to prepare flowcharts, diagrams, process narratives, audit programs, spreadsheets, audit findings and recommendations, and related documents using prescribed format and conforming to all rules of punctuation, grammar, diction, and style.
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### **Environmental Adaptability**

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