

DIRECTOR OF INTERNAL AUDIT

DEFINITION

Plans, organizes, coordinates, evaluates, and directs the District's internal audit and special investigation functions.

TYPICAL DUTIES

- Plans, organizes, coordinates and directs the conduct of complex internal operational, compliance, financial, and performance audits at locations throughout the District.
- Develops, adapts and revises policies, procedures and guidelines pertinent to the administration of the District's internal auditing and special investigation program.
- Consults with representatives of District branches, divisions and governmental agencies in order to coordinate unit activities, address and meet funding and financial reporting requirements, resolve discrepancies discovered by audits and special investigations, and improve financial management procedures.
- Provides technical advice and guidance to District personnel on unusually complex problems related to the District's internal audit and special investigation activities.
- Advises the Chancellor and District management staff through oral and written reports of unit objectives, critical problems, achievements, improvement recommendations, and on requirements and restrictions of laws, rules, and policies.
- Plans, organizes and directs the development of fraud prevention programs and directs staff in conducting fraud awareness programs for the District employees.
- Analyzes state legislative and administrative decisions, regulations, and policies to determine their impact on the internal audit and special investigation operations of the District and makes recommendations on how to implement new requirements.
- Evaluates computer software and systems applicable to the District auditing and special investigation program and recommends improvements.
- Directs and prepares correspondence, reports, and presentations regarding internal audit and special investigation activities.
- Plans, schedules, and reviews the work of assigned auditing and special investigation staff.
- Develops and oversees the maintenance of the unit budget.
- Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

A Director of Internal Audit is responsible for directing the activities of the District's auditing and special investigation functions.

A **Senior Auditor** acts as a lead over an audit team and plans and conducts complex and difficult internal operational, compliance, performance, and financial audits of major organizational units of the District and of specially funded programs.

An **Auditor** conducts complex internal operational, performance, compliance, and financial audits of organizational units of the District and of specially funded programs.

SUPERVISION

General direction is received from the Chief Financial Officer/Treasurer. General supervision is exercised over professional, technical, and clerical staff assigned to the unit.

CLASS QUALIFICATIONS

Knowledge of:

- Principles, theories, and practices of auditing and accounting
- Governmental auditing standards (the "Yellow Book")
- Current trends and developments in auditing and accounting
- Laws, rules, regulations, policies, practices, procedures, and precedents pertinent to public agency auditing and accounting and fraud investigation
- Accounting and financial systems
- Accounting policies, procedures, and requirements of the District
- Fraud investigative techniques
- State legislative processes and procedures
- Principles of management and organization
- Principles of supervision and training
- Principles and practices of business and public administration
- Organization, functions, and inter-relationships of the various operating units of the District
- Capabilities of computer applications and hardware used in the administration of an auditing and special investigation program

Ability to:

- Plan, organize, direct, coordinate, and evaluate internal auditing and special investigation activities
- Designs and implements an internal audit program/plan to include the identification of potential and actual risk areas
- Apply the theories and techniques of professional auditing to complex and unusually difficult problems
- Develops methods and procedures to implement policies and regulations and to improve efficiency of assigned unit
- Identify pertinent details, assemble and analyze facts, draw conclusions, and make recommendations
- Interpret laws, rules, regulations, and policies related to the auditing and special investigation functions of the District
- Anticipate conditions, plan ahead, establish priorities, and meet schedules
- Act independently and promptly to situations and events
- Motivate, direct, train, and develop others
- Stimulate teamwork and promote cohesiveness to achieve unit objectives
- Establish and maintain effective working relationships with administrators and staff of the District and other public and private organizations
- Effectively communicate highly technical information concisely and in understandable terms

Ability to: (Cont.)

- Provide leadership and technical assistance to others
- Evaluate work methods and performance
- Effectively utilize computer equipment and software in the performance of duties
- Prepare effective written and oral communications, reports, and presentations
- Learn quickly the specialized procedures and functions of various operating units of the District

ENTRANCE QUALIFICATIONS

Education

Graduation from a recognized four-year college or university preferably with a major in accounting, business administration, economics, finance, or a closely related field, **OR** a valid license to practice as a Certified Public Accountant in California. A master's degree in one of the aforementioned majors is desirable.

Experience:

Five years of full-time paid professional-level audit experience with an internal or commercial auditing department or firm. Two years of the required experience must have been in a recent administrative or supervisory position over an auditing program. Experience with public agency auditing is desirable.

Special:

- A valid Class "C" California driver's license must be obtained within 60 days of appointment.
- Access to an automobile.
- Must meet the requirements for bonding.