CLASS TITLE: INTERNAL AUDITOR

BASIC FUNCTION:

Under the general direction of the Vice Chancellor, Business and Administrative Services, independently plan, organize, and conduct financial compliance audits, investigative audits, program evaluations, and related special projects.

REPRESENTATIVE DUTIES:

Develop and administer a districtwide internal audit program to review and appraise the accuracy, reliability, and application of accounting, financial, management, and other operating controls.

Plan and conduct audits, including the administration of preliminary surveys and development of objectives and associated timelines.

Plan and conduct investigations of various transactions, fiscal operations, and other matters requested by management and the Board of Trustees; review and audit circumstances surrounding potential fraud and theft; report findings to management and make recommendations for corrective action.

Serve as a technical expert to management regarding audit activities; coordinate and assist with audits conducted by outside agencies, such as the Internal Revenue Service and Franchise Tax Board.

Identify areas of risk; recommend improvements in fiscal operations and controls, existing policies and procedures, and reporting systems used by District departments and college campuses; assist in implementation of changes in internal control procedures.

Compose a variety of technical reports, including audit papers, comprehensive audit reports, special financial analyses, and program evaluations; develop manuals for internal controls, such as cash handling procedures.

Serve as liaison to external auditors for the District; oversee and coordinate audits and activities conducted by external auditors; advise the Vice Chancellor, Business and Administrative Services in developing responses to discrepancies or adverse audit findings, including suggestions for taking corrective action.

Deliver effective oral presentations regarding audit activities, policies, and procedures; present audit findings and related recommendations to District management and staff.

Plan, organize, and direct the development of fraud prevention programs; direct staff in conducting fraud awareness programs for District employees.

Provide guidance and work direction to lower level staff.

Perform related duties as assigned.

Established November 2010
INTERNAL AUDITOR (continued)

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Government Auditing Standards (GAGAS)
- Standards for the Professional Practice of Internal Auditing
- Advanced accounting procedures and techniques
- Methods and techniques of financial planning and analysis
- Advanced principles and practices of fraud analysis and prevention
- Advanced principles and techniques of research, analysis, and program evaluation
- Commonly used audit and accounting software
- State and federal laws, regulations, and audit and compliance requirements as they relate to community colleges, Internal Revenue Service, State Chancellor’s Office, and other agencies
- Computer applications such as word processing, spreadsheet, and database software
- Principles and practices of administrative, financial, and audit report preparation
- Principles and techniques for making effective public presentations
- Principles of project management
- Principles of training and development

ABILITY TO:

- Independently plan, organize, and direct a comprehensive internal audit program under minimal supervision
- Analyze, evaluate, and interpret information and data
- Prepare clear, concise, and accurate reports, summaries, and other materials in both statistical and narrative form
- Handle multiple projects simultaneously
- Organize and prioritize timelines and project schedules in an effective and timely manner
- Work under steady pressure with frequent interruptions
- Exercise good judgment and maintain confidentiality in maintaining critical and sensitive information, records, and reports
- Communicate effectively, both orally and in writing
- Establish and maintain effective working relationships with those contacted in the course of work
- Communicate technical information to a non-technical audience
- Uphold objectivity, avoid bias, and maintain the confidence of management

EDUCATION AND EXPERIENCE:

Education: A bachelor’s degree from a recognized college or university in accounting, business administration, public administration, finance, or a related field. Possession of a Certified Public Accountant, Certified Internal Auditor, or Certified Fraud Examiner certificate is preferable.

Experience: Four years of experience in professional auditing or related analytical experience with direct experience in planning, organizing, and independently performing internal audit tasks for financial or operational audits and internal control reviews. Experience conducting audits for an institution of higher education is preferable. Additional qualifying graduate-level education may be substituted on a year-for-year basis for up to two years of the required experience.
INTERNAL AUDITOR (continued)

WORKING CONDITIONS:

ENVIRONMENT:

Office environment
Constant interruptions

PHYSICAL ABILITIES:

Sitting for extended periods of time
Normal vision to read documents and analyze data
Dexterity of hands and fingers to operate a computer keyboard and other office equipment
Hearing and speaking to exchange information on the telephone or in person
Bending and reaching to retrieve and file documents

HAZARDS:

Extended viewing of a computer monitor
Extended use of keyboard and mouse