

ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

INTERNAL AUDITOR

CMS Salary Range 33

BASIC FUNCTION:

Under the direction of the Board of Trustees, conducts examination of the District's fiscal and operational records, processes, systems, procedures, and internal controls including compliance reviews of District grants and special programs; perform economy and efficiency audits and special analyses; prepare audit reports and recommend appropriate improvements to financial systems and operational processes; responsible for the development of the internal auditing plan; audits a variety of complex professional accounting functions; and assists with the development of accounting and auditing policies and procedures. These duties require a comprehensive knowledge of industry trends, advanced technology applications, and the ability to work collaboratively with diverse audiences throughout the campus community. This position assists in maintaining the fiscal independent status of the District. The internal auditor will be responsible for providing pre audit functions to include the audit of vendor and payroll warrants. Day-to-day general direction will come from the Executive Director of Business Services/Chief Business Official/Disbursing Officer; however, direct reporting will be to the Board of Trustees.

REPRESENTATIVE DUTIES: E = indicates essential duties of the position

- Assists the Executive Director of Business Services in the development of new policies, and revisions to existing policies used in auditing. (E)
- Conduct pre-audits of disbursements in order to determine the validity and completeness of documentation substantiating the appropriateness and authenticity of fiscal transactions. (E)
- Monitor the preparation and issuance of warrants, including the safeguarding of signature plates and control over the affixing of signatures onto warrant stock. (E)
- Evaluate and ensure that cash handling processes are adequate and in conformance. (E)
- Develop and implement an internal control function to review and appraise the soundness, adequacy, and application of accounting, financial, management, and other operating controls. Make recommendations regarding internal controls. Assist in implementation of changes in internal control procedures. (E)
- Prepares the annual District audit plan based on an evaluation and assessment of the District's risk areas; works with senior District personnel to identify risk areas and other areas requiring special review. (E)
- Routinely reviews and submits internal controls/segregation of duties non-compliance report to the Board of Trustees with corrective action plan from affected areas. (E)
- Conduct unannounced audits in areas where cash and other assets require specific safeguards and appropriate internal controls; conduct special audits at the request of administration or the governing board (E)
- Assist campus and District administration with preparation and coordination for external audits and serve as a liaison with external auditors as requested. (E)
- Plan and conduct periodic audits to determine compliance with relevant Government, Public Contract and Education Code provisions, Board policies and procedures, California Community Colleges Budget and Accounting Manual, and specially-funded program requirements. (E)
- Meets and communicates with District personnel to gain an understanding of the operation of individual departments and/or functions under review and to obtain sufficient evidential matter to develop appropriate audit findings and recommendations; documents and prepares reports on findings. (E)
- Prepares audit reports, memoranda, and other related documents to communicate audit findings and recommendations; submits documents to appropriate internal personnel. (E)
- Develop and conduct training for District staff on fraud prevention. (E)
- Maintain a degree of independence from other functions in a manner sufficient to provide positive integrity of responsibilities. (E)
- Act as the primary investigator of any alleged fiscal wrongdoing by vendor, management and/or other District employee(s). (E)
- Performs professional level auditing duties and serves as the District's primary advisor on technical and complex auditing issues (E)

- Attends a variety of campus meetings as assigned; participates on District committees, as assigned. (E)
- Confers with other agencies regarding the interpretation and application of laws, policies, and regulations as necessary. (E)
- Performs other duties as assigned by the Executive Director of Business Services/Chief Business Official (E)

EDUCATION AND EXPERIENCE:

Bachelor's degree from an accredited institution in accounting, auditing, finance, business, public administration or related field AND five years of responsible fiscal management experience proving knowledge in a wide variety of accounting and auditing functions.

DESIRABLE QUALIFICATIONS:

Prior auditing experience in an academic environment preferred. Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE).

KNOWLEDGE OF:

- Laws, rules, regulations, and procedures affecting accounting for receipts and disbursements.
- California Community Colleges Budget and Accounting Manual (BAM)
- California Community College Contract District Audit Manual (CDAM)
- Governmental accounting and auditing procedures, including Governmental Accounting Standards Board pronouncements impacting California community colleges. Knowledge of governmental accounting and auditing, including compliance auditing; broad understanding of business systems, practices and procedures.
- Operation of financial accounting systems and the input and securing of information and data.
- Procedures, operations, and policies of a community college District.
- Code of Ethics and Standards of the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.
- Principles of supervision, evaluation, and training.
- Effective organizational and negotiating skills applicable to job duties.

ABILITY TO:

- Plan and schedule fiscal activities for greatest efficiency and service.
- Analyze data and draw sound conclusions.
- Researching complex accounting and auditing issues to determine applicability of pertinent laws and regulations and to determine common and best practices for functions and processes.
- Conducting observations and inquiring in order to understand the processes and functions under review.
- Organizing and presenting financial data on spreadsheets, tables, charts, and/or other applicable mediums.
- Preparing narrative descriptions of policies, procedures, observed practices, conclusions, and recommendations.
- Plan and supervise the work of others and work cooperatively with others.
- Prepare and maintain accurate, concise and complete records and reports.
- Train, supervise and evaluate personnel in methods and procedures of assigned functions.
- Read, interpret, apply and explain rules, regulations, policies and procedures.
- Analyze situations accurately and adopt an effective course of action.
- Establish and maintain cooperative and effective working relationships with others.
- Communicate effectively both orally and in writing.
- Lead and motivate staff.

WORK DIRECTION, LEAD AND SUPERVISORY RESPONSIBILITIES: Provides direction and supervision to the Fiscal Services Manager, Accounting staff and Bursar's office.

CONTACTS: Co-workers, administrators, students, vendors, other agency constituents, and the general public.

WORKING CONDITIONS:

Normal office environment.