

**INTERNAL AUDITOR**

**CMS Salary Range 33**

**BASIC FUNCTION:**

Reporting directly to the Board of Trustees, and under the administrative direction of the Superintendent/President, is responsible for managing the District's internal audit program. Conducts independent examinations of the District's fiscal and operational records, electronic data processing systems, procedures and internal controls; evaluates compliance with federal, state, local and District rules and regulations; performs economy and efficiency audits and special analyses; audits a variety of complex professional accounting functions; assists in maintaining the fiscal independent status of the District and will routinely audit samples of vendor and payroll disbursements; responsible for the development of the internal audit plan; prepares various reports and recommends appropriate improvements to financial systems, operational processes, controls and college policies. 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.

**REPRESENTATIVE DUTIES:**

E = indicates essential duties of the position

- Works with the Board of Trustees and management to identify and assess the District's risk and other areas requiring special review. (E)
- Develops and implements a flexible, risk-based internal audit plan. (E)
- Plans and conducts 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, Student Attendance Accounting Manual, Athletic Association, Federal Student Aid Handbook and specially-funded program requirements. (E)
- Develops and implements an internal control function to review and appraise the soundness, adequacy, and application of accounting, financial, management, and other operating controls. Makes recommendations to strengthen internal controls. (E)
- Advises management of noted non-compliance of existing policies and internal control procedures affecting the integrity of operations, finances, reporting and services of the institution. (E)
- Conducts routine audits of disbursements to determine the validity and completeness of documentation substantiating the appropriateness and authenticity of fiscal transactions in accordance with established policy. (E)
- Evaluates the adequacy and conformance of cash handling processes and controls. (E)
- Conducts 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)
- Meets and communicates with District personnel to gain an understanding of the department's operations and functions under review. (E)
- Obtains sufficient evidential matter to support audit results and develop cost-effective recommendations. (E)
- Prepares and presents audit reports, memoranda, and other related documents to communicate audit results and recommendations to management and the Board of Trustees. (E)
- Assists management in the coordination of external audits, serving as a liaison to external auditors. (E)
- Performs follow up reviews to report on the status of recommendations made by both internal and external auditors; ascertains if corrective action plans have been implemented to address non-compliance and deficient conditions. (E)
- Develops and conducts training for District staff on fraud prevention. (E)

- Acts as the primary investigator of any fraud, waste or abuse of resources or alleged fiscal wrongdoing by a vendor, management and/or other District employee(s). (E)
- Maintains a degree of independence from other functions in a manner sufficient to provide positive integrity of responsibilities. (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)
- Participates in organizations to maintain current industry practices and changing professional standards in auditing, higher education and relevant government regulations. (E)
- Performs other duties as assigned by the Superintendent/President. (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)
- California Community College Student Attendance Accounting Manual (CSAAM)
- California Community College Athletic Association (CCCAA)
- Federal Student Aid Handbook
- 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 auditing 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:**

The Internal Auditor will serve in a supervisory capacity over assigned employees.

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

**WORKING CONDITIONS:**

Normal office environment.