

## **PALOMAR COMMUNITY COLLEGE DISTRICT**

### **INTERNAL AUDITOR/ANALYST**

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

#### **DEFINITION**

To conduct examinations of the District's fiscal and operational records, processes, systems, procedures and internal control; prepare audit reports and recommend appropriate improvements to fiscal and operational systems. Provide analytical support, including appropriate reports, as requested.

#### **SUPERVISION RECEIVED AND EXERCISED**

Receives direction from the Director, Fiscal Services. Exercises functional and technical supervision over assigned classified, short-term, and student employees.

#### **ESSENTIAL FUNCTION STATEMENTS**

*Essential duties and other important responsibilities/duties may include, but are not limited to, the following:*

1. Examine the effectiveness of all internal controls designed to safeguard resources, strengthen the reliability and integrity of financial information, ensure compliance with established policies, procedures and regulations, assess the economy and efficiency of operations and deter fraud.
2. Establish and maintain a manual of departmental procedures for internal auditing including audit planning and programs for the evaluation of internal controls provided for all District activities.
3. Conduct systematic audits following established internal audit controls to ascertain the reliability of controls and reporting systems and conformity to established procedures.
4. Provide technical direction and guidance to assigned staff including training, supervision and evaluation in accordance with District guidelines.
5. Prepare reports based upon these audits and report findings to the Assistant Superintendent/Vice President of Finance and Administrative Services; prepare written reports on a quarterly or more frequent basis; forward reports to appropriate District administrators and the Governing Board.
6. Review systematic audit findings with appropriate staff; train staff in the establishment and adherence to the proper procedures.
7. Perform follow-up procedures to evaluate management action plans for correcting deficient conditions until there has been a satisfactory resolution to the findings.
8. Conduct unannounced audits in areas where cash or other assets may be subject to misappropriation in order to safeguard assets and to prevent and/or discover fraud.
9. Conduct special audits, not included in the internal audit procedures manual, at the request of administration and/or the Governing Board.
10. Maintain effective working relationships with the Governing Board, administration, faculty and staff.
11. Maintain technical competence through continuing education.

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12. Provide analytical support to the Assistant Superintendent/Vice President of Finance and Administrative Services concerning budgetary information, special projects and other areas as requested.
13. Attend and participate in meetings with all levels of the organization as needed.

**MARGINAL FUNCTIONAL STATEMENTS**

1. Perform related duties and responsibilities as required.

**QUALIFICATIONS**

**Knowledge of:**

1. Federal, state, local and District laws, regulations and policies governing fiscal requirements of community college and educational institutions, including those related to categorical programs and payroll.
2. Governing Board policies and procedures.
3. Accounting, auditing and internal control principles, practices and procedures.
4. Generally accepted accounting principles.
5. Principles and practices used in community college fiscal procedures.
6. Appropriate financial ratio analysis, cash flow and money management.
7. Basic research methods, business letter writing, and report writing techniques.
8. Budget preparation and control.
9. Correct English usage, including spelling, grammar and punctuation.
10. Interpersonal skills using tact, patience and courtesy.
11. Principles and practices of administration, supervision and training.
12. Modern office procedures, methods and equipment including computers.
13. Community College organization, operations, policies and objectives.

**Ability to:**

1. Plan, organize, direct and control the activities, services and operations of District fiscal management services.
2. Provide technical expertise and guidance to District administrators concerning budget, accounting and financial matters.
3. Analyze complex financial and statistical data and prepare accounting statements, summary conclusions and recommendations in accordance with generally accepted accounting principles.
4. Read, interpret, explain and apply laws, codes, regulations and accounting principles.
5. Develop methods and approaches to best estimate current and future revenues and expenditures.
6. Prepare and analyze comprehensive accounting reports.
7. Utilize accounting and auditing practices applicable to public sector accounting.
8. Operate office equipment including computers and supporting accounting and auditing functions; word processing, spreadsheet, and presentation applications; and an integrated relational database.
9. Analyze financial data and prepare reports, forecasts and recommendations.
10. Communicate clearly and concisely, both orally and in writing.
11. Establish and maintain cooperative and effective working relationships with others contacted in the course of work.
12. Effectively respond to all situations/incidents using sound judgment and decision-making skills.
13. Prepare and control a budget.
14. Analyze situations accurately and adopt effective courses of action.
15. Work independently with little direction; plan and organize work; meet schedules and timelines.
16. Prepare reports by compiling and organizing data from a variety of sources.
17. Maintain accurate and complete records.
18. Work confidentially with discretion.

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**EXPERIENCE AND EDUCATION/TRAINING GUIDELINES**

Any combination of experience and education/training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be the following:

**Experience:**

Three years of professional field audit experience within an internal auditing unit or with a commercial auditing firm in financial or operational auditing, including supervisory or managerial responsibilities.

**Education/Training:**

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in accounting, business administration, or a related field.

**License and/or Certificate:**

Possession of, or ability to obtain, an appropriate valid California Driver's License.

**WORKING CONDITIONS**

**Environmental Conditions:**

Office environment; exposure to computer screens, noise and electrical energy; extensive contact with faculty, staff, students and the public.

**Physical Conditions:**

Essential and marginal functions require maintaining physical condition necessary for walking, standing and sitting for extended periods of time. Must be able to travel to other District locations.

5/11/2007