



Classification Title: Internal Auditor

Department:	President's Office	EEO6 Code:	1
Employee Group:	Administrative Association (Classified Administrator)	Salary Grade:	60
Supervision Received From:	Superintendent/President	Date of Origin:	July 2012
Supervision Given:	N/A	Last Revision:	August 2023

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.

JOB SUMMARY.

Responsible for conducting risk assessment and developing and executing the District's annual audit plan. Works independently to plan, coordinate, and conduct internal examinations of the District's fiscal and operational records, processes, systems, procedures and internal control at locations throughout the District; preparing audit reports and recommending appropriate improvements to fiscal and operational systems, internal controls, and policy and procedures; and providing analytical support, including appropriate reports, as requested, to assist the District in efficient and effective use of funds through sound fiscal management and reporting of financial operations.

DISTINGUISHING CHARACTERISTICS.

The Internal Auditor/Analyst is distinguished from other classes by its audit responsibility, high degree of independent work, and direct reporting to the Superintendent/President.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS. Essential responsibilities and 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. Plans and conducts financial, operational, compliance, information systems, and fraud audits and internal control reviews.
3. Examines financial transactions for accuracy and compliance with District policies and procedures and applicable laws and regulations.
4. 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.
5. Prepares audit programs for planned audits and reviews; prepares audit work papers which detail audit work accomplished to satisfy each step of the audit program and support findings, judgments, and conclusions reached during audits.
6. Prepares audit reports, memoranda, and other related documents to communicate audit findings and recommendations; submits documents to appropriate internal personnel.
7. Conducts follow-up reviews on the status of recommendations made by both internal and external auditors and determines whether appropriate corrective action has been taken to improve the observed/reported condition(s).

8. Provides analytic support concerning budgetary information, financial analyses, special projects, and/or other applicable areas as requested.
9. Develops 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.
10. Maintains the Fiscally Accountable status of the District and assures that the necessary controls, systems, processes and procedures are in place for compliance.
11. Keep abreast of District policies and procedures, current changes in local, state, and federal laws and regulations, current developments in accounting and auditing professions, audit and compliance reviews related to community colleges, the annual CCCCCO summary of audit findings, CCCCCO policies and requirements; brings new developments to the attention of appropriate District staff and incorporates new developments into the annual audit plan.

Marginal Functions:

1. Participates in/on a variety of committees, task forces, boards, meetings, and/or other related groups in order to receive and/or convey information.
2. Participates in shared governance through service on planning and/or operations committees and task forces.
3. Performs related duties and responsibilities as required.

QUALIFICATIONS.

Experience and 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:

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

Education/Training: Bachelor's degree in accounting, business administration, or related field.

License and/or Certificate: Possession of a valid California Driver's License by time of appointment.

Preferred Qualifications:

1. Prior auditing experience in public higher education or another public agency.
2. Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), or Certified Public Accountant (CPA).

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. California Community College practices, including accounting, auditing, budgeting, and fiscal control principles, and policies.
4. District policies and procedures.
5. California Community Colleges Contracted District Audit Manual.
6. Code of Ethics and Standards of the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.
7. Statistical sampling techniques.
8. Applicable automated business systems.
9. Appropriate financial ratio analysis, cash flow, and money management.
10. Basic research methods.

11. Budget preparation and control.

Skill in:

1. Planning, organizing, directing, and controlling the activities, services, and operations of District audit management services.
2. Providing technical expertise and guidance to District administrators concerning budget, accounting, and financial matters.
3. Analyzing complex financial, operational, and statistical data and preparing accounting statements, summary conclusions and recommendations in accordance with generally accepted principles.
4. Reading, interpreting, explaining, and applying laws, codes, regulations and auditing principles.
5. Preparing and analyzing comprehensive audit reports.
6. Utilizing accounting and auditing practices applicable to public sector accounting.
7. Utilizing a computer and related software applications.
8. Analyzing financial and operating data.
9. 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.
10. Conducting observations and inquiring in order to understand the processes and functions under review.
11. Organizing and presenting financial data on spreadsheets, tables, charts, and/or other applicable mediums.
12. Preparing narrative descriptions of policies, procedures, observed practices, conclusions, and recommendations.
13. Extracting and analyzing budgetary and financial data from applicable databases.
14. Applying concepts and principles to work situations.
15. Operating applicable office equipment and supporting accounting and auditing functions; word processing, spreadsheet, and presentation applications; and an integrated relational database.
16. Communicating clearly and concisely, both orally and in writing.
17. Maintaining sensitivity to and understanding of the diverse academic, socioeconomic, cultural, physical or mental disability, medical condition, gender, gender expression, gender identity, sex, sexual orientation, nationality, race, and ethnic backgrounds of community college students, faculty, and staff.
18. Establishing and maintaining cooperative and effective working relationships with others contacted in the course of work.
19. Responding effectively to all situations/incidents using sound judgment and decision-making skills.
20. Analyzing situations accurately and adopting effective courses of action.
21. Working independently with little direction.
22. Planning and organizing work.
23. Meeting schedules and timelines.
24. Preparing reports by compiling and organizing data from a variety of sources.
25. Maintaining accurate and complete records.
26. Maintaining confidentiality and discretion in performing work.

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 mental and physical fitness to perform necessary job functions with or without accommodation. Position requires travel to District and other locations.

TERMS OF EMPLOYMENT.

The duration of any fully restricted funded position in this classification is dependent upon the continuation of funding.