

## **CONFIDENTIAL PRINCIPAL INTERNAL AUDITOR**

### **DEFINITION**

Under the direction of the Chancellor and in conjunction with the Vice Chancellor of Finance and Administration, conduct examination of the district's fiscal and operational records, processes, systems, procedures, and internal control including compliance reviews of district grants and special programs; perform economy and efficiency audits and special analyses; assists in the development of procedures and processes to ensure security of District's computer systems and data prepare audit reports and recommend appropriate improvements to financial systems and operational processes.

### **TYPICAL DUTIES**

Establish and maintain an internal audit plan and related audit programs for the evaluation of district internal controls; conduct systematic audits to evaluate the reliability and effectiveness of established internal control designed to safeguard district resources and review for conformity with established district procedures, policies and regulations. Assess the economy and efficiency of operations. Recommend improvements of district internal controls and processes and procedures to strengthen the reliability and integrity of financial information and increase efficiencies. Upon request, prepare confidential analyses of collective bargaining proposals.

Monitor the integrity, accuracy, effectiveness and efficiency of the administrative computing systems, including the reporting needs and requirements of users. Recommend improvements to the administrative computing system following standard district procedures. Assist in the evaluation of district data processing software/application during evaluation or installation process. Serve as a member of the project team for new system implementation to ensure adequate controls are established and appropriate audit trails exist. Assist in the development and maintenance of data requirements of both mainframe and microcomputer applications in support of collective bargaining planning and implementation. Review audit findings with appropriate staff and assist in training staff in the establishment of improved internal controls and adherence to proper procedures. Perform follow-up procedures to evaluate satisfactory resolution of the findings.

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; projects may be conducted at any district location and concern any district function, as directed. Assist external financial auditors in their performance of the annual financial audit of the district.

Prepare written reports at the conclusion of each project for submission to the Chancellor, Vice Chancellor of Finance and Administration, other appropriate college/district staff, and as appropriate, to the governing board.

### **QUALIFICATIONS**

#### **EXPERIENCE**

Four years of progressively responsible experience as an auditor with an internal audit unit/department or with a commercial auditing firm with direct experience in planning, organizing and independently performing audit tasks for financial audits, performance or operational audits and internal control reviews.

**EDUCATION**

A bachelor's degree from an accredited college or university in accounting, finance, business or related field. A master's degree in accounting or business administration or a CPA license may be substituted for two years of required experience.

**KNOWLEDGE OF**

Principles and practices of generally accepted accounting principles and auditing standards; including governmental auditing standards; mainframe, network, and PC based data processing applications and processes in a business environment; methods and practices of financial and statistical record keeping.

**ABILITY TO (ESSENTIAL FUNCTIONS)**

Perform the basic functions of the position; plan, organize, and perform auditing functions and requirements for complex projects and in a computerized environment; work independently and exercise sound judgment in determining and carrying out required audit procedures; work effectively with college and district staff; interpret applicable sections of the State Education Code, Title V, California Community College Budget and Accounting Manual, Contracted District Audit Manual and other related guides; prepare concise written reports and recommend an effective course of action; make verbal presentations to staff and Board of Trustees upon request.