

## FISCAL OVERSIGHT ADMINISTRATOR

### DEFINITION

Plans, coordinates, supervises, and participates in the administration of fiscal activities related to budgetary matters and performs professional-level forensic investigative and auditing work in connection with alleged improprieties of schools, departments, employees, vendors, and contractors.

### TYPICAL DUTIES

Supervises, trains staff, and participates in the activities of a unit engaged in duties that include the following:

- Monitoring activities concerning the General Fund and special fund budgets including budget control, position control, and system analysis.
- Conducting fiscal oversight responsibilities including regular oversight visits and completing oversight reports for assigned schools.
- Investigate and reconstruct records which have been destroyed or falsified, trace funds through bank accounts to source or to ultimate disposition, and examine and summarize bank records.
- Determining whether District accounting and financial operations are conducted in compliance with relevant policies such as District policies and procedures, GAAP, the Education Code, and State and federal regulations.
- In consultation with investigators, determining the appropriateness of investigative audits and designates which records are to be seized or subpoenaed and used as evidence in specific cases.
- Analyzing financial related evidence; gathering, assembling, preserving, and reporting facts and evidence resulting from forensic investigations and audits; submitting recommendations regarding case filings; and drawing conclusions and expressing opinions based on evidence.
- Testifying in court as an expert witness in forensic accounting explaining in simple terms to non-accountants the significance of complex financial transactions or records.
- Estimating and analyzing the income estimation of the District and charter schools' revenue sources; expenditure forecasting; reconciliation of Budget Services Branch data and General Accounting Branch balances; and Board report preparation.
- Writing and editing reports presenting forensic investigation findings, appraisals, conclusions, and recommendations.
- Examining and analyzing financial records including audits prepared by private Certified Public Accountant (CPA) firms and governmental entities in connection with criminal investigations.
- Conducting and participating in a variety of analytical studies related to school, charter school, branch, Educational Service Center, and program fiscal activities.
- Compiling and analyzing a wide variety of financial and statistical reports, statements, and summaries, preparing reports, and participating in discussions regarding school, charter school, program, and District-wide or Educational Service Center budget matters.
- Analyzing legislation to determine the effect on District, local district, or charter school finances and programs.
- Developing and recommending the implementation of changes in financial policies, procedures, reporting, and control systems.
- Performs the more difficult work of the unit.

Assist investigators in interviewing suspects and witnesses to obtain information regarding financial transactions and activities, and advises, instructs, and guides investigators in financial investigative techniques and on technical accounting matters.  
Performs related duties as assigned.

## DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Fiscal Oversight Administrator supervises and participates in the administration of fiscal activities related to the budgetary matters and performs professional-level forensic investigative and auditing work in connection with alleged improprieties of schools, departments, employees, vendors, and contractors.

An Assistant Budget Director assists in managing a Branch and directs budget development and administration.

A Forensic Accountant conducts audits of complex financial and operational systems and investigations in relation to alleged improprieties, waste, fraud, and other complaints brought against District departments, employees, vendors, and contractors.

A Fiscal Services Manager supervises and participates in budget preparation and modification, expenditure analysis, and budget adjustment for schools, administrative regions, programs, large branches, divisions, local districts, or the District.

## SUPERVISION

General direction is received from an Administrator. Supervision is exercised over Fiscal Services Managers and other professional-level staff.

## CLASS QUALIFICATIONS

### Knowledge of:

- Fundamental principles of accounting and auditing
- Generally Accepted Accounting Principles
- Investigative fraud techniques
- Fraud schemes and data analysis techniques
- Tracing illicit funds and locating hidden assets
- Criminal law, civil law, rules of evidence, and expert witness matters
- Provisions of the Education Code and other laws and regulations affecting public school accounting.
- Principles and practices of public administration, with emphasis on budget and fiscal affairs
- Fiscal management and statistical reporting techniques
- District budgetary practices and procedures
- Basic structure of District financial systems
- Financial regulations of regular and specially funded programs and charter schools
- Economic and financial crimes
- Office methods, organization, and procedures
- Principles of supervision
- Microsoft Office and Windows operating systems

### Ability to:

- Analyze complex budgets; fiscal controls, procedures, and systems; and financial legislation
- Express sensitive and complex information clearly, in writing and orally
- Work effectively with a wide range of District personnel, charter School personnel, charter School stakeholders, and the public

Use critical judgment in the evaluation of data and the development of clear, concise budget plans, procedures, training materials, and reports  
Make effective oral presentations  
Conduct thorough investigations  
Identify and direct gathering of pertinent of evidence during an investigation  
Reconstruct books and records that have been destroyed or falsified  
Supervise effectively  
Plan work to meet deadlines  
Effectively analyze and interpret data  
Prepare clear, concise, and conclusive reports  
Maintain confidentiality of evidence gathered

## ENTRANCE QUALIFICATIONS

### Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, finance, or a related field.

### Experience:

Five years of school fiscal policy review or forensic accounting experience. Experience in governmental accounting, automated accounting systems, or charter school audit review is preferable. Supervisory experience is preferable.

### Special:

Certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) is required.

Certification as a Certified Fraud Examiner (CFE), Certified Fraud Specialist (CFS) or Certified Forensic Accountant (CFA) is preferable.

A valid California Driver License.

Use of an automobile.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Requirements are representative of the minimum level of knowledge, skill, and/or abilities. Management retains the discretion to add or change typical duties of a position at any time.

NEW CLASS

10-27-14

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