

FORENSIC AND SUPPORT SERVICES MANAGER, INSPECTOR GENERAL'S OFFICE

DEFINITION

Plans, coordinates, and supervises the administration of specialized auditing and investigative activities. Performs professional-level forensic investigative and auditing work in connection with alleged waste, fraud, violations of District policy, and other complaints brought against District employees, vendors, contractors and other entities under the jurisdiction of the District.

TYPICAL DUTIES

Assigns, supervises and trains a unit engaged in forensic investigative and audit support work. Manages the activities of consultants hired to assist the Inspector General with investigations, audits, and special reviews of District programs and operations.

Performs the more complex forensic accounting and investigative work related to allegations of criminal activity, irregularities, fraud, collusion, conflicts of interest, and improprieties on the part of District employees, contractor personnel or others entities in connection with District programs.

Supervises due diligence activities related to District oversight, contracting and hiring efforts. Advises the Deputy Inspector General and Inspector General on fiscal matters related to investigative and auditing activities and the disposition of complex forensic financial investigations.

Coordinates and participates in a variety of analytical studies and examinations related to entities, projects, and individuals involved with the District's school upgrade program, charter schools and senior management.

Investigates and reconstructs records which have been destroyed or falsified, trace funds through bank accounts to source or to ultimate disposition, and examine and summarize bank records.

Determines whether entities doing business with the District are conducting accounting and financial operations in compliance with relevant policies such as District policies and procedures, the Education Code, and State and federal regulations.

In consultation with investigators, determines the appropriateness of investigative audits and designates which records are to be seized or subpoenaed and used as evidence in specific cases.

Analyzes financial related evidence by 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.

Testifies in court as an expert witness in forensic accounting explaining in simple terms to non-accountants the significance of complex financial transactions or records.

Writes and edits reports presenting forensic investigation and due diligence findings, appraisals, conclusions, and recommendations.

Examines and analyzes financial records including audits prepared by private Certified Public Accountant (CPA) firms and governmental entities in connection with criminal investigations.

Compiles and analyzes a wide variety of financial and statistical reports, statements, and summaries, preparing reports, and participating in discussions regarding investigative matters.

Supervises, develops, and improves the professional capabilities of forensic and investigative staff through on-the-job training and staff meetings and seminars to ensure that they successfully carry out their job responsibilities related to financial investigations and due diligence reviews.

Assists 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 Forensic Accounting and Support Services Manager, Inspector General's Office assists in administering the Districts forensic auditing and accounting program and directs forensic investigative work within the Office of the Inspector General.

The Deputy Inspector General, Investigations plans, directs, organizes, and manages the functions of the Office of Investigations.

An Audit Manager, Inspector General's Office assists in administering the District's internal auditing program and directs complex and sensitive audits of financial and operational functions as well as contract audits.

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.

SUPERVISION

General direction is received from the Deputy Inspector General, Investigations. Supervision is exercised over forensic accountants, other investigative staff, and consultants.

CLASS QUALIFICATIONS

Knowledge of:

- Advanced 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 and training
- Microsoft Office and Windows operating systems

Ability to:

- Provide leadership and technical assistance
- 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, bench firms, 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 forensic accounting experience in public accounting firms, government agencies, or private industry. 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) 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. Entrance requirements are representative of the minimum level of knowledge, skill, and/or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of the position at any time as long as such addition or change is reasonably related to existing duties.

New Class
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