

## INSPECTOR GENERAL

### DEFINITION

Plans, directs, organizes, and manages the District's audit and investigation functions, including the activities and functions of the Office of Internal Audit, the Office of Investigations, and the Office of Contract Audit.

### TYPICAL DUTIES

- Directs and oversees the conduct of complex performance, financial, contract, and compliance audits of District operations and practices to ensure that appropriate safeguards of District resources are maintained.
- Directs the planning and organization of the performance of complex investigations that could involve fraud, waste, and violations of District policy or the law.
- Directs and oversees the establishment and effectiveness of policies, guidelines, requirements, and strategies for internal and contract audits, investigations, and special studies.
- Works in collaboration with the Board and staff in preparing Internal Audit and Contract Audit Unit Annual Work Plans.
- Informs the Board of Education and Superintendent of major internal and contract audits and investigations and their outcomes, and advises on appropriate disposition of such matters.
- Directs and reviews the preparation of reports of audits, investigations, and special studies for the Board and the Superintendent of Schools.
- Directs the fraud prevention and fraud awareness programs such as the "whistle-blower protection" policy and ensures implementation and compliance.
- Oversees the monitoring and operation of the District's Fraud Hotline.
- Consults with members of the District's management, senior management, the Bond Oversight Committee, and other representatives of other sections, branches, divisions, and governmental agencies in order to coordinate activities, resolve discrepancies identified in audits or investigations; improve financial management and operational controls and procedures; to advise on any requirements and restrictions imposed by laws, rules, or procedures.
- Reviews and analyzes statements and recommendations of contract auditors in regard to District fiscal management and coordinates with Facilities Program Management on the Annual Work Plan.
- Oversees the issuance of public record due diligence reports on charter school operators, Facilities Services Division contracts, and executive level employment.
- Directs and reviews the supervision and training of the auditing and investigative staff.
- Testifies as an expert witness.
- Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

The Inspector General prevents fraud, waste, and abuse in District operations and thereby fosters and promotes accountability, transparency, and the responsible and effective use of District resources to support the achievement of District goals and objectives. The Inspector General manages the audit and investigation functions of the District as well as other areas assigned.

The Deputy Inspector General, Audits develops the audit plans, directs, organizes, and manages the functions of the Internal Audits or the Contract Audit Unit.

The Assistant Inspector General, Investigations plans, directs, organizes, and reviews the functions of the Office of Investigations.

## SUPERVISION

The Inspector General receives administrative direction from the Board of Education and provides general direction to professional audit, investigative, and clerical staff.

## CLASS QUALIFICATIONS

### Knowledge of:

- Theory and practice of accounting, including governmental and public-school accounting
- Auditing theory and practice
- Principles of supervision and personnel management
- Fraud investigative techniques
- Criminal law, civil law, rules of evidence and expert witness matters
- Crimes involving accounting and financial activities
- Computer auditing techniques
- Legal foundations of public school organization and finance in California
- Office organization, methods, and procedures
- Government Auditing Standards, American Institute of Certified Public Accountants Standards, Statements on Auditing Standards, and Internal Auditors professional standards

### Ability to:

- Direct, evaluate, and train a professional staff
- Plan, organize, and direct an audit investigation program
- Prepare clear instructions on financial management procedures
- Express complex concepts effectively orally and in writing
- Deal tactfully and effectively with a wide range of District employees and others
- Analyze and evaluate accounting procedures, data and internal controls

## ENTRANCE QUALIFICATIONS

### Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, business, law enforcement, public administration, or other related field. Possession of a J.D. or M.B.A. degree or a C.P.A., C.I.A., or C.F.E. certificate is preferable.

### Experience:

Eight years of executive level management experience that includes legal, criminal, administrative, or investigative experience that demonstrates professional knowledge of practices, methods, and techniques to plan and conduct independent, complex audits or investigations.

### Special:

- A valid California Driver License.
- Use of an automobile.

## SPECIAL NOTES

1. Senior Management Classification.
2. An employee in this class may be subject to the reporting requirements of the District's Conflict of Interest Code.

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.

Revised  
01-30-13  
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