

AUDITOR, INSPECTOR GENERAL'S OFFICE

DEFINITION

Conducts individual school audits and reviews less complex operational, financial, compliance and performance audits to provide reasonable assurance to management of adherence to policies and procedures, reliability of financial records, and effectiveness and efficiency of operations. Provides constructive analysis and appraisal of District financial and operational policies and procedures and systems of internal control.

TYPICAL DUTIES

Plans and conducts full scope operational and financial audits of individual schools.
Conducts limited scope school financial, compliance, and performance reviews according to established procedures.
Evaluates fraud risk relevant to program objectives.
Reviews the design and effectiveness of internal controls.
Performs planning for less complex audits to determine the nature and amount of auditing procedures to include in the audit program to identify all relevant audit issues.
Conduct tests to determine whether District assets are properly used, accounted for, and adequately safeguarded.
Communicates with District, Office of the Inspector General management and supervisory staff during and at the conclusion of the audit or review about deficiencies and recommended corrective actions to address underlying causes and improve operations.
Assists the Senior Auditor, Inspector General's Office and/or Principal Auditor, Inspector General's Office in developing the audit program for more complex audit assignments.
Documents completed work in a clear and organized manner to facilitate review by management, supervisory staff or other independent reviewers.
Prepares drafts of review reports or audit reports that include findings, conclusions, and recommendations.
Determines that District operations are conducted in compliance with State and federal regulations.
Performs follow-up reviews as necessary and appropriate to assure corrective actions have been implemented.
May assist higher level staff with the performance of more complex audits.
Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

An Auditor, Inspector General's Office plans and conducts multiple audits of smaller or less complex financial and operational systems and procedures. An Auditor, Inspector General's Office may assist a Principal Auditor, Inspector General's Office or a Senior Auditor, Inspector General's Office in the performance of more complex audit assignments.

A Senior Auditor, Inspector General's Office acts as a leader of an audit team and plans and conducts complex and difficult financial and operational audits. A Senior Auditor, Inspector General's Office may also work on multiple assignments.

An Accountant performs professional accounting duties requiring knowledge and analysis of a portion of the District accounting system.

SUPERVISION

Direct supervision is received from an Audit Manager, Inspector General's Office. Work direction may be received from a Senior Auditor, Inspector General's Office or a Principal Auditor, Inspector General's Office.

CLASS QUALIFICATIONS

Knowledge of:

- Fundamental principles of accounting and auditing
- Laws, rules, regulations, practices, and procedures pertaining to accounting and auditing
- Basic research and quantitative methods
- Generally Accepted Government Auditing Standards and Internal Audit Standards
- Generally Accepted Accounting Principals
- Microsoft Windows operating systems
- Microsoft Word, Excel, and Outlook

Ability to:

- Analyze and interpret accounting data
- Express difficult concepts effectively orally and in writing
- Prepare clear and well organized audit work papers in accordance with Government Auditing and IIA Standards
- Write clear, concise, and conclusive narrative audit reports
- Establish and maintain effective working relationships with other audit team members, District personnel and the public
- Learn accounting policies, procedures, and requirements of the District

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, business or a closely related field. Possession of a Certified Public Accounting (CPA) license or Certified Internal Auditor (CIA) certificate is preferable.

Experience:

Two years of professional-level audit experience in internal auditing or public accounting in government or private industry.

Special:

- A valid California Driver License
- Use of an automobile

SPECIAL NOTE:

Some positions may be required to travel for the completion of audit projects.

The 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 a position at any time, as long as such addition or change is reasonably related to existing duties.

Title Change

05-04-15

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