

## **INTERNAL AUDIT MANAGER**

### **CLASS SUMMARY**

Under general direction, plans, coordinates, and directs the conduct of complex internal operational, compliance, financial and performance audits at locations throughout the district; assists and supports in the development and control of the district's comprehensive internal audit program to provide more efficient and effective use of educational funds through sound fiscal management and the reporting of financial operations; examines and evaluates the adequacy and effectiveness of the district's system of internal control.

### **REPRESENTATIVE DUTIES**

Establish and maintain an internal audit plan and related audit programs for the evaluation of district internal controls; initiate and perform audits of various areas such as fixed assets, financial aid, categorical funding, foundations and auxiliary operations; develop methods and procedures to implement policies and regulations to ensure that the financial activities of the district are in compliance with State and Federal regulations; interpret laws, rules, regulations and policies related to auditing and special investigation functions of the district; audit the integrity of the business, financial and security systems; verify accuracy of enrollment and attendance data by examination of supporting records at the colleges; evaluate and develop manuals for internal control such as cash handling procedures; analyze programs and services and make appropriate management recommendations to strengthen the reliability and integrity of financial information and increase efficiencies; establish and maintain effective working relationships with administrators and staff of the district and other public and private organizations; provide leadership and technical assistance to staff and others.

Review audit findings with appropriate personnel and assist in training staff in the establishment of improved internal controls and adherence to proper measures; perform follow-up procedures to evaluate effectiveness of corrective actions; conduct systematic audits and perform special audits and investigations as directed by management, then prepare detailed audit reports and discuss recommendations if applicable; prepare periodic activity reports on status of audits; assist external independent auditors with their annual audit of the district's financial statements; conduct unannounced audits in areas where cash and other assets require specific safeguards and appropriate internal controls; and perform related duties as assigned.

### **ORGANIZATIONAL RELATIONSHIPS**

This position reports to a designated administrator and serves in a supervisory capacity over assigned employees.

**INTERNAL AUDIT MANAGER (continued)**

**QUALIFICATIONS GUIDE**

**Training and Experience**

**REQUIRED**

Bachelors degree from a recognized four-year college or university with a major in accounting, business administration, economics, finance, public administration, or a closely related field. A valid license to practice as a Certified Public Accountant in California is required. Four years of progressively responsible experience as an auditor with an internal audit 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. Two years of the required experience must have been in a recent administrative or supervisory position over an auditing program.

**DESIRABLE**

A master's degree in business administration or a related field is desirable. Experience in community college accounting or governmental auditing is also desirable.

**Knowledge and Abilities**

Knowledge of: principles, theories and practices of auditing and accounting; current trends and developments in auditing and accounting; laws, rules, regulations, policies, practices and procedures pertinent to fund accounting, accounting policies, principles and practices of business and public administration; capabilities of computer applications and hardware in the management of accounting systems.

Ability to: plan and organize a comprehensive internal auditing program; conduct investigations into potential cases of fraud or theft; apply accounting and auditing principles and procedures in performing work; analyze data and draw sound conclusions; prepare clear, complete and concise reports; analyze situations accurately and adopt an effective course of action; interpret and administer district accounting policies and procedures; understand and carry out both oral and written instructions independently with confidentiality and discretion; use a personal computer to prepare reports, correspondence and analyze spreadsheets; communicate effectively and tactfully in oral and written form; establish and maintain cooperative work relationships with those contacted in the course of work.

Skills: communicates effectively with employees and management, especially in those matters associated with the management and safeguarding of assets.