



## MANAGER OF INTERNAL AUDIT

FC: FF285  
PB: 09

PC: 930  
BU: 95  
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*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

### **DEFINITION**

Directs, manages, supervises and coordinates the activities and operations of the Internal Audit Division within the Internal Audit Department including administration of internal audits and special investigations; coordinates assigned activities with other divisions, departments and outside agencies; provides highly responsible and complex administrative support to the Department Manager, Internal Audit; and performs related duties as assigned.

### **CLASS CHARACTERISTICS**

This position class administers through supervisory staff all audit and inspection service activities. The incumbent is responsible for administering the formal and systematic audit of all accounting, financial and operational programs to determine if management objectives are being met and identifies alternatives that will produce program results at lower cost. The incumbent is accountable for accomplishing division goals and objectives and furthering departmental goals and objectives within general policy guidelines. This class is distinguished from the Department Management, Internal Audit in that the latter has overall responsibility for all auditing activities.

### **EXAMPLES OF DUTIES** - *Duties may include, but are not limited to, the following:*

1. Assumes management responsibility for assigned services and activities of the Internal Audit Division including administration of internal audits and special investigations; identifies activities subject to audit coverage; assigns audit staff to specific auditing functions.
2. Manages and participates in the development and implementation of goals, objectives, policies and priorities for assigned programs; recommends and administers policies and procedures.

## **Manager of Internal Audit**

Page 2

3. Monitors and evaluates the efficiency and effectiveness of service delivery methods and procedures; recommends, within departmental policy, appropriate service and staffing levels.
4. Plans, directs, coordinates and reviews the work plan for assigned staff; assigns work activities, projects and programs; reviews and evaluates work products, methods and procedures; meets with staff to identify and resolve problems.
5. Prepares a comprehensive program of long- and short-term audits; evaluates activities subject to audit; assesses degree of risk in terms of cost, scheduling, and quality.
6. Coordinates external audit activities with regulatory agencies and other organizations; responds to requests for data by obtaining, evaluating, and presenting data to requesting party; responds to inquiries on data provided.
7. Reviews computer systems for internal controls, documentation, audit trails, and system capability; directs the work of staff reviewing computer systems; reviews reports and provides feedback to assigned information systems audit staff.
8. Monitors developments and legislation related to assigned area of responsibility; evaluates impact upon district operations; recommends and implements equipment, practice and procedural improvements.
9. Selects, trains, motivates and evaluates assigned personnel; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline and termination procedures.
10. Oversees and participates in the development and administration of the division's annual budget; participates in the forecast of funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements adjustments.
11. Serves as the liaison for the Internal Audit Division with other divisions, departments and outside agencies; negotiates and resolves sensitive and controversial issues.
12. Serves as staff on a variety of boards, commissions and committees; prepares and presents staff reports and other necessary correspondence.
13. Provides responsible staff assistance to the Department Manager, Internal Audit.
14. Conducts a variety of organizational studies, investigations and operational studies; recommends modifications to internal auditing programs, policies and procedures as appropriate.
15. Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of accounting and auditing.

16. Responds to and resolves difficult and sensitive citizen inquiries and complaints.

## **QUALIFICATIONS**

### **Knowledge of:**

Operational characteristics, services and activities of a comprehensive internal audit program.

Principles and practices of accounting and auditing.

Principles and practices of program development and administration.

Methods and techniques of conducting financial and operational audits.

Principles and practices of budget preparation and administration.

Principles of supervision, training and performance evaluation.

Principles and practices of information systems auditing.

Principles and practices of business computer applications.

Related Federal, State and local laws, codes and regulations.

### **Skill in:**

Overseeing and participating in the management of a comprehensive internal audit program.

Overseeing, directing and coordinating the work of lower level staff.

Selecting, supervising, training and evaluating staff.

Participating in the development and administration of division goals, objectives and procedures.

Determining areas of risk and setting priorities for audit programs.

Applying auditing quality assurance standards for audit projects.

Interpreting and applying accounting, financial and contract principles, terms, rules, and regulations.

Preparing and administering large program budgets.

Preparing clear and concise administrative and financial reports.

Analyzing problems, identifying alternative solutions, projecting consequences of proposed actions and implementing recommendations in support of goals.

Researching, analyzing and evaluating new service delivery methods and techniques.

Interpreting and applying Federal, State and local policies, laws and regulations.

Communicating clearly and concisely, both orally and in writing.

Establishing and maintaining effective working relationships with those contacted in the course of work.

### **Other Requirements:**

Must possess a valid California driver's license and have a satisfactory driving record.

Must be willing to travel locally.

## **MINIMUM QUALIFICATIONS**

### **Education:**

A Bachelor's degree in accounting, business administration, public administration, finance, or a closely related field from an accredited college or university.

### **Experience:**

Five (5) years of (full-time equivalent) verifiable professional audit experience which must have included at least two (2) years of administrative and supervisory responsibility.

### **License or Certificates:**

Possession of a valid certificate as a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Information Systems Auditor (CISA) is desirable.

### **Substitution:**

Additional professional experience as outlined above may be substituted for the education on a year-for-year basis.

## **WORKING CONDITIONS**

### **Environmental Conditions:**

Office environment; exposure to computer screens.

### **Physical Conditions:**

May require maintaining physical condition necessary for sitting, standing, or walking for prolonged periods of time.

**EEOC Code: 01**

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