



## MANAGER OF INTERNAL AUDIT

JC: FF285

PB: 9

BU: 95 (NR)

FLSA: Exempt

*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**

Under general direction, manages and oversees the activities and operations of the District's Internal Audit Division within the Performance and 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 Director of Performance and Audit; and performs related duties as assigned.

### **CLASS CHARACTERISTICS**

This is the full-scope managerial level classification responsible for managing the District's internal audit department. Classifications at this level typically independently represent the organization, are subject matter experts possessing highly specialized knowledge, and are responsible for a specialty program area that has a major impact on the organization. This classification is distinguished from the Principal Internal Auditor in that the latter performs the most technical and complex tasks related to the District's internal/external audits and investigation coordination and ensures work quality and adherence to established policies and procedures.

### **REPORTS TO:**

Director of Performance and Audit or designee

### **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.
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.

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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 legislations 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 inquiries and complaints.

## **QUALIFICATIONS**

### **Knowledge of:**

- Operational characteristics, services and activities of comprehensive internal and external, compliance, financial, contract and operational audit programs
- Principles and practices of governmental accounting and auditing
- Principles and practices of policy and program development and administration
- Methods and techniques of conducting public sector auditing, including financial and operational/performance audits, contractor price and rate reviews, internal controls and Buy America reviews

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- 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
- Principles and practices of regulatory auditing and control
- Related Federal, State and local laws, codes and regulations
- Federal General Accountability Office (GAO) auditing standards, including Generally Accepted Government Auditing Standards (Yellow Book) and Standards for Internal Control in the Federal Government (Green Book)
- Federal Acquisition Regulation (FAR) Cost Principles and Principles of Federal Appropriations Law (Red Book)
- Professional audit standards, including those published by the American Institute of Certified Public Accountants (AICPA) and Government Finance Officers Association (GFOA)
- Methods for evaluating organization-wide risks as specified by Committee of Sponsoring Organizations (COSO)
- Federal Buy America requirements and regulations, particularly those for transit rolling stock

### **Skill/Ability in:**

- Overseeing and participating in the management of a comprehensive internal audit program
- Planning, organizing, 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 industry/best practices of auditing quality assurance standards for audit projects
- Interpreting and applying accounting, financial, internal control 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
- Use of automated workpaper systems
- 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:**

Possession of a bachelor's degree in Accounting, Business Administration, Public Administration, Finance, or a closely related field from an accredited college or university.

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### **Experience:**

The equivalent of five (5) years of full-time professional verifiable experience in audit, which must have included at least two (2) years of supervisory responsibility.

### **License or Certificates:**

Possession of a valid certificate as a Certified Internal Auditor (CIA), Certified Public Accountant (CPA), Certified Fraud Examiner, Certified Inspector General, Certified Internal Controls Auditor, or Certified Information Systems Auditor (CISA), or similar certification 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.

**BART EEO-1 Group:** 0500 – Managers/Executives  
**Census Code:** 0430 – Miscellaneous Managers  
**Safety Sensitive:** No

## **CLASSIFICATION HISTORY**

**Created :** October 2002

**Revised:** February 2021

October 2021

**Updated :**