

SOUTHWESTERN COMMUNITY COLLEGE DISTRICT

CLASS TITLE: INTERNAL AUDITOR

SUMMARY DESCRIPTION

Under the administrative leadership and general direction of the Vice President for Business & Financial Affairs, the Internal Auditor is an advisor to the Superintendent/President, directs all internal audit activities for the Southwestern Community College District (SCCD). The internal audit department provides objective and professional evaluations of SCCD operations and conducts internal audit activities in accordance with State law, District policies and professional auditing standards.

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. With the input of appropriate District staff, performs an annual District-wide risk assessment and develops an audit plan consistent with the risks identified and the District's business objectives. **E**
2. Plans and directs the District-wide internal audit program; conducts internal audits; examines financial aid records, procedures, operational and accounting systems of the District and college organization units to determine compliance with District policies and government regulations; conducts special audits and studies requested by management or the Governing Board. **E**
3. Provides leadership and strategic direction to the internal audit function. **E**
4. Develops and executes a comprehensive audit program to evaluate management controls over all financial activities. **E**
5. Trains administrators and staff on policy and procedures related to Finance and Accounting.
6. Recommends and participates in the development of District policies and procedures to guide the activity of the internal audit process and ensures that those policies and processes are effectively communicated and complied with. **E**
7. Maintains audit procedure manuals. **E**
8. Examines and reports on the effectiveness of management in safeguarding assets and compliance with established policies and procedures. Prepares written reports of findings and recommends improvements. **E**
9. Reviews all reports of examination and related working papers before distribution.
10. Transmits copies of reports of internal audits and other pertinent information to the Vice President for Business and Financial Affairs. **E**
11. Prepares and makes presentations for the Budget Committee and other Governing Board standing committees. **E**
12. Determines compliance with recommendations of independent auditors and auditors from other Federal, State and local agencies. Provides technical assistance to management and staff. **E**
13. Coordinates and assists outside auditors in their annual audit of the District's financial statements. **E**
14. Designs and/or performs special examinations or investigations as appropriate. **E**
15. Participates in local, state and national internal auditing organizations to maintain current industry practices, changing professional standards, audit trends and higher education and government industry standards. **E**

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16. Prepares annual audit schedule of the Internal Audit Department. **E**
17. Perform related duties and responsibilities as required.

KNOWLEDGE AND ABILITIES

Knowledge of:

Knowledge of modern internal audit philosophy and practices.
Knowledge and understanding of the operations of a large educational institution.
Knowledge of Generally Accepted Accounting Principles (GAAP) and Generally Accepted Government Accepted Standards (GAGAS).
Knowledge of Fund Accounting.
Familiarity with automated financial systems and the ability to access and utilize data from mainframe computer applications.
Skill in interpreting and applying regulations, conducting interviews, gathering facts and preparing precise reports.
Excellent analytical and problem resolution skills.
Excellent project management skills.
Principles, practices, policies, and procedures used in professional accounting and auditing work, particularly pertaining to financial analysis and research procedures.
Pertinent federal, state, and local laws, codes, and regulations including applicable sections of State Education Code as well as laws, regulations, and policies governing the fiscal requirements of various state and federal agencies.
District organization, operations, policies, and objectives.
Interpersonal skills using tact, patience, and courtesy.
English usage, spelling, grammar, and punctuation.
Advanced oral and written communication skills.

Ability to:

Participate in the District planning process and provide innovative leadership and direction to assigned program areas while participating in the achievement of the goals and priorities of the District as a whole.
Analyze and assess programs, policies, and operational needs and make appropriate adjustments.
Develop and implement programs to meet the District's fiscal affairs goals and objectives.
Read, interpret, apply, and explain applicable complex laws, regulations, requirements, policies, and procedures.
Ensure adherence to College and District policies, practices and procedures.
Provide direction to District administrators on fiscal affairs issues.
Identify and respond to sensitive organizational issues, concerns, and needs.
Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of goals.
Prepare clear and concise administrative and financial reports.
Prepare and present comprehensive, effective oral and written reports.
Adapt to changing technologies and learn functionality of new equipment and systems.
Work successfully with District faculty, administrators, and staff as well as community representatives.
Work with and exhibit sensitivity to and understanding of the diverse racial, ethnic, disabled, sexual orientation, and cultural populations of the community college environment.
Communicate clearly and concisely, both orally and in writing.
Establish and maintain effective working relationships with those contacted in the course of work.

EDUCATION AND EXPERIENCE

Any combination equivalent to: a Bachelor's degree with major course work in accounting, finance, business administration, public administration, or related field **AND** five years of increasingly responsible, directly-related experience in professional auditing or closely-related functions which includes management and supervisory experience with extensive experience in computerized financial and accounting systems, preferably in an educational or other public agency. A Master's degree is preferred.

LICENSE OR CERTIFICATE

Certified Public Accountant (CPA) licensure and CIA license preferred.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting with frequent interruptions and distractions; extended periods of time viewing computer monitor; possible exposure to dissatisfied individuals.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

September, 2013
Human Resources

Revised: June, 2014
Human Resources

Revised: October, 2015
Human Resources