



Internal Audit Manager

Class Code	FLSA Status	EEO Category	Represented Status	Salary Grade	Effective Date	Resolution #	Pages
087	Exempt	2 – Professionals	Non-represented	10	10/92	Unknown	1 of 1

DEFINITION: Under direction of the Chief Financial Officer, manages the internal audit of District departments; maintains direct access to the General Manager and Board of Directors; and directs the implementation and maintenance of audit programs for District accounts, records, contracts and financial procedures of internal operations to ensure proper recording of transactions and compliance with established procedures and applicable laws.

REPORTS TO: the Deputy General Manager, or designee.

ESSENTIAL FUNCTIONS may include, but are not limited to the following:

- Administration: Performs financial and operational audits throughout the District to provide Management and the Board of Directors with objective analysis of activities.
 - Develops annual audit plan, identifying areas of potential internal control exposure and areas for improving operational efficiency.
 - Reviews staff audit work papers and reports to ensure appropriate documentation and support.
 - Prepares quarterly status reports for Board of Directors.
 - Serves as a consultant to management staff on internal control and operating issues.
- Contacts: Extensive internal contacts; contacts with audit firms and other public and private agencies for purposes of obtaining financial and other related audit data and information.
- Budget: Prepares and administers the unit's budget.
- Supervision: Directs and monitors the work of assigned staff. Makes decisions related to hiring, staffing, promotions, discipline and transfers.
- Performs related duties as required.

MINIMUM QUALIFICATIONS:

Knowledge Of: Accounting principals, practices, techniques and theories of financial reporting and internal control; auditing standards, practices and techniques – computer applications used in auditing and data processing. Principals and practices pertaining to financial systems and statistical methods; effective employee supervision and of budgetary administration control.

Ability To: Plan, implement and maintain a comprehensive audit program and audit activities; analyze, evaluate and resolve complex internal control problems; conduct performance audits and audit research; apply recognized auditing quality assurance standards to each audit project; recommend and implement more efficient methods, systems and reporting formats; planning, assigning and reviewing the work of assigned staff; establish and maintain effective working relationships with those contacted in the course of the work.

Education: Equivalent to graduation from an accredited four (4) year college with major course work in accounting, business administration or a closely related field. Certification as a Certified Internal Auditor and Certified Public Accountant is desirable. Additional professional level auditing experience as outlined above may be substituted on a year-for-year basis for the education to a maximum of two years.

Experience: Three (3) or more years of progressively responsible experience in public accounting with a CPA firm or as an internal auditor in a governmental or public agency setting which has involved the supervision of professional auditor staff. Experience must include the conduct of financial and performance audits.

Special Requirements: None

NOTE: This job description was written October 1992. The language has not yet been revised. For practical reasons, it has been transcribed in the MS Word electronic format.