

PRINCIPAL AUDITOR, INSPECTOR GENERAL'S OFFICE

DEFINITION

Plans and conducts complex program and financial audits of internal operations, and/or external organizations providing contracted services to the District which require in depth review and analysis of a variety of processes, programs, and functions.

TYPICAL DUTIES

Plans and conducts complex internal audits and special projects including financial and compliance audits, and prospective analyses and applies Generally Accepted Government Auditing Standards.

Plans and conducts complex contract audits including financial and cost audits of construction, professional services, and other consultant proposals for new or changed work; audits of contract close-outs and compliance, incurred cost, and pre-award.

Plans and conducts performance and process audits to ensure program efficiency and effectiveness and recommends business process improvements.

Reads and analyzes technical documentation and interviews process and system owners, managers, and users to understand and to flowchart key processes, enabling technology and internal controls.

Develops all required audit planning documents in accordance with Generally Accepted Government Auditing Standards.

Meets with District management and with audit managers to conduct necessary research to develop and identify audit scope and objectives and interviews staff at all levels to gather preliminary information for use in planning the audit.

Prepares a risk assessment for assigned audits and determines the nature and extent of auditing procedures to be done to gather the required audit evidence to address the audit objectives and to address all relevant audit issues.

Documents and critically evaluates audit evidence and the results of audit tests to draw reasonable, logical and supportable conclusions regarding the objectives of the audit.

Prepares a reasonable and attainable audit time budget.

Stays current on District priorities, goals, and policy changes and initiatives and incorporates relevant additions/changes into the audit programs.

Presents audit status, findings, conclusions, and problems encountered as the audit field work progresses orally and in writing.

Recommends modification to the proposed audit approach as needed.

Performs assessments of systems of internal controls, enterprise risk management, and performance management and performance measurement.

Identifies and makes recommendations for recovery of overbillings and credits/disbursement of funds to correct underbillings.

Prepares audit findings, observations, conclusions and recommendations that are clearly stated, relevant, meaningful and supported by complete and properly referenced work papers.

Performs audit work, and as assigned, is responsible for guiding the work efforts of other audit team members and for reviewing the work performed by them for accuracy, completeness, relevancy, and adherence to standards.

Prepares complete draft audit reports which require minimal editing and assists the Audit Manager, Inspector General's Office with preparation of the final audit reports.

Assists Audit Management to continually assess complex activities to identify potential financial, operational, and compliance risks which warrant audit attention.

May oversee assigned audits performed by the OIG's outside bench.

May provide supervisor over staff as required.

Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Principal Auditor, Inspector General's Office independently conducts and leads the most complex and sensitive audits which require technical interpretation of policies, regulations and contracts.

An Audit Manager, Inspector General's Office assists in administering the District's internal auditing program and directs complex and sensitive audits of financial and operational functions.

A Senior Auditor, Inspector General's Office plans and conducts complex and difficult financial and operational audits. A Senior Auditor, Inspector General's Office may also work on multiple assignments.

SUPERVISION

General supervision is received from the Audit Manager, Inspector General's Office and/or Deputy Inspector General. May exercise general supervision over Auditors.

CLASS QUALIFICATIONS

Knowledge of:

Generally accepted principles and practices of accounting and auditing pertinent Federal, State and local laws, codes and regulations
Federal Acquisition Regulations, California Public Contract Code, and Cost Accounting Standards
Methods and techniques of statistical and financial analysis
Methods and techniques of data collection, research and report preparation
Automated accounting and financial systems, budgetary concepts, and procedures
Fundamentals of Information technology environments and auditing
Laws, rules, regulations, practices, and procedures relevant to auditing, accounting, and financial systems and best practices and nationally recognized internal control frameworks
Enterprise Risk Management
Performance Management and Performance Measurement systems
Microsoft Windows operating system
Microsoft Word, Excel, and Outlook

Ability to:

Problem solve and deliver results timely and with minimal supervision
Analyze and interpret accounting and technical data
Interpret and analyze audit results and findings and describes the overall impact to subject matter experts
Formulate innovative and creative recommendations for process improvement and enhance organizational effectiveness
Perform complex audit work and guides and reviews the work efforts of audit team members
Meet deadlines and to work within established project timeframes
Establish and maintain effective working relationship with District personnel and the public
Prepare clear, concise, and well organized audit work papers and narrative reports
Communicate effectively both verbally and in writing
Maintain confidentiality of information
Maintain impartiality and objectivity

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a degree in accounting, business, economics, finance, or related field with a minimum of 21 semester or 32 quarter units of accounting/auditing courses. Possession of a Certified Public Accountant or Certified Internal Auditor certificate is preferable.

Experience:

Six years of professional-level audit experience in internal auditing, contract auditing, or public accounting, in a government entity, or private industry. Experience must have included one year of providing work direction.

Special:

A valid driver's license to legally operate a motor vehicle in the State of California and the use of a motor vehicle, or the ability to utilize an alternative method of transportation may be required for some positions.

The class description is not a complete statement of essential functions, responsibilities, or requirements. Entrance requirements are representative of the minimum level of knowledge, skill, and /or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of a position at any time, as long as such addition or change is reasonably related to existing duties.

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