



PERSONNEL COMMISSION

Class Code: 0861
Salary Range: 46 (M2)

PRINCIPAL AUDITOR

JOB SUMMARY

Under general direction, conduct or direct complex studies or investigations to assess the effectiveness of controls, the accuracy of financial records, and the efficiency of operations; administer security provisions for computer software for the District; perform related duties as assigned.

EXAMPLES OF DUTIES

The classification specification does not describe all duties performed by all incumbents within the class. This summary provides examples of typical tasks performed in this classification.

- Plan and conduct or direct the investigation of district procedures and internal controls to safeguard assets such as equipment and buildings and to comply with legal financial reporting requirements; examines transactions and activities such as cash collections/deposits, authorized disbursements, payroll, accounts payable and various fee charges. ***E***
- Audit or direct audits of student body funds at schools to determine that appropriate accounting procedures on collections and disbursements are followed; identify deficiencies and advise and assist school accounting personnel and administrators on the correct procedures and practices. ***E***
- Develop and/or modify accounting standards and manuals for general accounting and student body funds accounting; monitor the receipt, disbursement and recording of transactions to determine compliance with policies and regulations. ***E***
- Interview employees and examine and review a variety of documents, records, contracts, correspondence and procedures of departments or schools to determine compliance with internal controls, existing regulations and laws and business policies and procedures; identify areas of exposure to risk. ***E***
- Audit or direct the audit of the student attendance system; identify deficiencies and recommend improvements. ***E***
- Prepare reports of findings and recommendations for improvement. ***E***
- Assign and control log-in names for District users of central computer software; assign user security and file access authorizations. ***E***
- Serve as liaison between the District and external auditors as directed. ***E***
- Make presentations before groups. ***E***
- Operate a computer, accounting software and a calculator. ***E***

*Note: At the end of some of the duty statements there is an italicized **E** which identifies essential duties required of the classification. This is strictly for use in compliance with the Americans with Disabilities Act.*

DISTINGUISHING CHARACTERISTICS

The Principal Auditor analyzes and studies or, as a lead person on an audit team, directs the study and examination of financial and administrative systems and operations to ascertain the reliability and integrity of data for the purpose of identifying and correcting deficiencies in internal controls, duplication of effort or lack of compliance with laws, regulations and District policies and procedures. The incumbent is also involved in the development and implementation of new or modified financial reporting systems and is advisor to District employees on the appropriate accounting and reporting of financial transactions.

EMPLOYMENT STANDARDS

Knowledge of:

Generally accepted professional level accounting and auditing principles, practices and procedures.

Preparation, maintenance and verification of accounting records.

The application of electronic data processing to financial transactions including on-line applications.

Preparation of financial statements and comprehensive accounting reports.

District organization, operations and policies.

Federal, state and county laws and regulations pertinent to financial activities.

Standards established for internal auditing.

Ability to:

Perform examinations and evaluations of the adequacy and effectiveness of District financial and administrative internal, controls.

Advise and assist District personnel on accounting, financial reporting and compliance with regulations.

Plan and organize work.

Prepare reports and summarize findings for District management.

Reconcile, balance and audit assigned accounts.

Maintain accurate financial and statistical records.

Compare numbers and detect errors.

Maintain confidentiality of audit records and findings.

Meet schedules and timeliness.

Make presentations before groups.

Operate office equipment such as personal computer, calculator and multi-line telephone.

Establish and maintain effective working relationships with others.

Education and Training

Graduation from an accredited four year college or university with a bachelors degree in accounting or business administration or a closely related field. An advanced degree in accounting or certification as a CPA or CIA (Certified Internal Auditor) is desirable.

Experience

At least three years of professional financial or accounting experience, preferably in a public agency, involving analysis of accounting systems and writing reports. Such experience should be in an organization with an annual budget of no less than \$130 million.

Any other combination of training and/or experience which demonstrates that the applicant is likely to possess the required skills, knowledges and abilities may be considered.

WORKING ENVIRONMENT

Office environment.
Visits to school sites.

PHYSICAL DEMANDS

Dexterity of hands and fingers to operate office equipment.
Sitting for extended periods of time.
Seeing to review and analyze financial or other records and reports.
Hearing and speaking to exchange information in person or telephonically.
Agility sufficient to perform professional examining of records and materials which may include bending, kneeling, stooping, climbing a ladder and lifting and carrying up to 40 pounds.

SPECIAL REQUIREMENTS

Position requires the use of personal automobile and possession of a valid California class C driver's license at the time of appointment.

AMERICANS WITH DISABILITIES ACT

Persons with certain disabilities may be capable of performing the essential duties of this class with or without reasonable accommodation, depending on the nature of the disability.

APPOINTMENT

In accordance with Education Code Section 45301, an employee appointed to this class must serve a probationary period of one (1) year during which time an employee must demonstrate at least an overall satisfactory performance. Failure to do so shall result in the employee's termination.