GENERAL PURPOSE

Under the direction of the Vice President, Administrative Services with reporting to the Vice President, Administrative Services, Superintendent-President and Board of Trustees, plans, manages and executes audit strategies and annual audit plans for the District; performs highly complex duties in planning, managing and conducting operational, compliance and financial audits; develops comprehensive reports of findings and recommendations; provides professional recommendations in formulating policy and procedures to ensure sound systems of internal control and compliance; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

An Internal Audit Manager plans, designs and executes a comprehensive District-wide audit program to ensure the Board of Trustees and executive management of the adequacy and effectiveness of the District's processes for controlling its activities and managing its compliance, financial and operational risks. The incumbent is responsible for conducting independent, objective and thorough assessments of the District's risk management and control policies and processes in accordance with professional standards, District policy and procedure and all applicable law and regulation. Assignments are broad in scope and require the highest standards of professional skill, ethics and conduct.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.

1. Conducts assessments of the adequacy and effectiveness of the District's processes for controlling its activities and managing its risks in areas established by the Board and the President of the college; analyzes business processes and procedures and develops recommendations; reports significant issues related to control of activities, makes recommendations for improvements to control processes and provides information regarding such issues through resolution.

2. Develops strategic and annual audit plans using an appropriate risk-based methodology, including any risks or control issues identified by management, and submits plans and annual audit priorities to the Board and the President for review and approval; provides periodic reports on the status of audit plans and progress and updates plan priorities during the year as required.

3. Plans, schedules, coordinates and supervises or conducts complex operational, compliance, financial and management studies and audits of District activities, functions and programs; makes recommendations for improved systems of internal control and for changes in relevant District policies and procedures; makes oral and written presentations of findings, conclusions and
recommendations; discusses findings and recommendations with the Board, executives, managers and others as appropriate.

4. Ensures that audit recommendations are implemented by District management by performing systematic follow up processes on a regular basis.

5. Makes determinations regarding the use of outside auditors and other professionals to conduct complex or highly sensitive audits or investigations; oversees and manages completion of the work and presentation of findings in accordance with District standards and policies; oversees the investigation of employee misconduct, illegal acts or other incidents that are reported or detected.

6. Serves as the District's Ethics Officer; develops and updates ethics and conflicts of interest policies and processes for reporting potential violations; plans and conducts periodic training programs for officials, managers and supervisors; collaborates in developing District-wide communications regarding standards and conduct; receives and investigates or coordinates the investigation of alleged violations of policy and standards in accordance with established procedures.

7. Completes or oversees completion of special projects and studies requested by the Board or executive management.

8. Evaluates and assesses significant/emerging functions and new or changing services, processes, operations and control processes coincident with their development, implementation and/or expansion.

9. Prepares regular monthly and quarterly reports regarding the work of Internal Audit.

OTHER DUTIES

1. May plan, coordinate and implement District internal control and compliance awareness training programs for managers and supervisors.

2. Maintains a current level of expertise in audit, fraud, internal controls, and information systems to carry out responsibilities with the highest level of professional quality.

QUALIFICATIONS

Knowledge of:

1. Advanced principles and practices of government financial, compliance and performance auditing and generally accepted government auditing standards.

2. Advanced principles, practices and methods of organizational, operational, compliance, performance and procedural research and analysis.
3. Principles and practices of public administration including budgeting, purchasing, risk management, human resource management, public contracting and maintenance of public records.

4. Principles, practices, methods and techniques of financial analysis and reporting.

5. Financial/statistical/comparative analysis tools, techniques and formulae and computer software appropriate for sophisticated statistical analysis and data management.

6. Government accounting principles, including cost and project accounting, methods of internal control and financial reporting.

7. Basic principles, tools and techniques of project planning and management.

8. Federal, state and local laws and regulations applicable to assigned areas of responsibility.

9. Methods and procedures for design and installation of management, financial and administrative control systems.

10. Federal, state and local laws, regulations and court decisions applicable to assigned areas of responsibility.

**Ability to:**

1. Plan, organize, develop and execute strategic and annual audit plans for the District to ensure effective risk and operational controls.

2. Perform highly complex analyses of financial, budgetary, operational and compliance issues and reach sound, logical, fact-based conclusions and recommendations.

3. Collect, evaluate and interpret a broad range of complex data, either in electronic, written, statistical or narrative form.

4. Apply governmental audit standards to audit work planned and conducted.

5. Understand, interpret and apply federal, state and local laws and relevant regulations, ordinances, and policies.

6. Use sophisticated statistical, spreadsheet and database software to maintain data and conduct analyses.

7. Prepare clear, concise and comprehensive reports, correspondence and other documents appropriate to the audience.

8. Present conclusions and recommendations clearly, logically and persuasively to a variety of audiences.

9. Write clearly, concisely and convincingly; summarize complex ideas and data; prepare presentations.
10. Exercise expert independent judgment within broad policy and procedural guidelines and professional standards.

11. Exercise tact and diplomacy in dealing with sensitive and complex issues and situations.

12. Establish and maintain effective working relationships with the Board of Trustees, executive management, managers and others encountered in the course of work.

**Education, Training and Experience:**
A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a major in accounting, finance or a closely related field; and at least seven years of progressively responsible professional experience in conducting management, operational, financial, compliance or similar audits and analyses; or an equivalent combination of training and experience.

**Licenses; Certificates; Special Requirements:**
A valid California driver's license and the ability to maintain insurability under the District’s vehicle insurance policy.

License as a Certified Public Accountant, Certified Internal Auditor or the equivalent.

**PHYSICAL AND MENTAL DEMANDS**
The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Physical Demands**
While performing the duties of this job, the employee is regularly required to sit; talk or hear, both in person and by telephone; use hands to finger, handle and feel computers and standard business equipment; and reach with hands and arms. The employee is frequently required to stand and walk.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

**Mental Demands**
While performing the duties of this class, the incumbent is regularly required to use written and oral communication skills; read and interpret complex data, information and documents; analyze and solve complex problems; use math/mathematical reasoning; perform highly detailed work under changing, intensive deadlines, on multiple concurrent tasks; work with constant interruptions, and interact with the Board of Trustees, executive management, managers and others encountered in the course of work.
WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee works under typical office conditions, and the noise level is usually quiet.

Revised: March 12, 2007