

SENIOR AUDITOR, INSPECTOR GENERAL'S OFFICE

DEFINITION

Conducts financial, performance, compliance, and contract audits of schools, offices, departments, programs, and contracts to provide reasonable assurance to management of adherence to policies and procedures, contract terms and conditions, reliability of financial records, effectiveness and efficiency of operations, and achievement of desired results.

TYPICAL DUTIES

Conducts financial, compliance, performance, or contract audits from beginning to end.
Evaluates fraud risk relevant to program or contract audit objectives.
Evaluates the design and effectiveness of internal controls and the control environment.
Maintains and applies knowledge of the financial, managerial and accounting concepts, standards, systems and reporting processes appropriate to the audit engagements.
Completes audit fieldwork efficiently and effectively with limited supervision.
Analyzes and evaluates the efficiency and effectiveness of business processes and conducts tests and examinations of contracted costs to determine allowability, allocability and reasonableness.
Determines that District accounting and financial operations are conducted in compliance with District policies and with state and federal regulations.
Performs planning to determine the nature and amount of auditing procedures to include in the audit program to identify all relevant audit issues.
Communicates audit-related issues; including audit status, findings, conclusions, and significant problems to District, Office of the Inspector General, management and supervisory staff as the audit field work progresses.
Assembles, prioritizes and analyzes information, cause and effect relationships, and recommends courses of action related to the completion of assigned audits.
Documents completed work in a clear and organized manner to facilitate review by the management, supervisory staff and other independent reviewers.
Ensures that findings and conclusions reached with regard to the completed work are clearly stated, valid, and supported by well documented, adequately referenced, and properly completed workpapers.
Presents audit findings, conclusions, and recommendations orally and in writing to management and/or audited vendors or contractors
May assist with follow-up reviews as necessary to ensure that corrective action has been implemented.
Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Senior Auditor, Inspector General's Office acts as a leader of an audit team and plans and conducts complex and difficult financial and operational audits. A Senior Auditor, Inspector General's Office may also work on multiple assignments.

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 contract.

An Auditor, Inspector General's Office plans and conducts multiple audits of smaller or less complex financial and operational systems and procedures. An Auditor, Inspector General's Office

may assist a Principal Auditor, Inspector General's Office or a Senior Auditor, Inspector General's Office in the performance of more complex audit assignments.

SUPERVISION

General supervision is received from an Audit Manager, Inspector General's Office or Principal Auditor, Inspector General's Office. Technical supervision may be exercised over the work performed by Auditors.

CLASS QUALIFICATIONS

Knowledge of:

- Fundamental principles of accounting and auditing
- Laws, rules, regulations, practices, and procedures pertaining to accounting and auditing
- Generally Accepted Government Auditing Standards and Internal Audit Standards
- Generally Accepted Accounting Principles
- Federal Acquisition Regulations (FAR), California Public Contract Code, and Cost Accounting Standards (CAS)
- Methods and techniques of statistical sampling
- Basic research and quantitative analysis methods
- Microsoft Windows operating systems
- Microsoft Word, Excel, and Outlook

Ability to:

- Analyze and interpret accounting and contract data
- Research business best practice concepts in order to apply as appropriate
- Identify underlying causes of issues raised during audits and/or projects
- Readily adapt to change without losing focus or momentum
- Communicate difficult concepts effectively orally and in writing
- Prepare clear and well organized audit workpapers in accordance with Government Auditing and IIA Standards
- Write clear, concise, and conclusive narrative audit reports
- Plan, perform, and coordinate technical auditing operations
- Establish and maintain effective working relationships with other audit team members, District personnel and contractors to conduct audit work
- Provide leadership and technical assistance to others

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a bachelor's degree in accounting, business or a closely related field. Possession of a Certified Public Accounting (CPA) license or Certified Internal Auditor (CIA) certificate is preferable.

Experience:

Four years of professional-level audit experience in internal auditing or public accounting in government or private industry.

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.

Title Change

05-04-15

JPK²

Updated

03-13-25

Transportation

Language Only