

**DRAFT – PENDING BOE APPROVAL  
SAN DIEGO UNIFIED SCHOOL DISTRICT**

**POSITION DESCRIPTION**

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<b>TITLE:</b>	Director, Internal Audit	<b>REPORTS TO:</b>	Executive Director, Quality Assurance Office
<b>DEPARTMENT:</b>	Internal Audit	<b>CLASSIFICATION:</b>	Classified Management
<b>FLSA:</b>	Exempt	<b>SALARY GRADE:</b>	034
<b>REVISED:</b>	Pending Board Approval		

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**BASIC FUNCTION:**

Plan, organize, control, and direct procedural guidelines for internal auditing and investigative programs; conduct audits and investigations and make analyses of a variety of district departments including Special Education, electronic data processing and operational systems and procedures. Oversee the fraud hotline operation and determine the effectiveness of internal controls to evaluate compliance and work efficiency in divisions and schools throughout the District; supervise and evaluate the performance of assigned personnel. Communicate major findings and recommendations with senior management, the District’s audit committee and the Board of Education.

**REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principal job elements.)**

***E = Essential Functions***

Plan, organize, control and direct procedural guidelines for the District internal auditing program and Investigation Program. *E*

Determine the nature and scope of systems analyses or audits; formulate procedures and work schedule. *E*

Coordinate audits, observe performance, collect and analyze data and present findings and recommendations in report form. *E*

Administer the third party hotline; contract and hire outside investigators; coordinate and follow-up on the disposition of hotline calls. *E*

Coordinate with the district attorney’s office and law enforcement in investigative matters. *E*

Prepare an Annual Audit Plan; inform the Board of Education, Superintendent, and Audit and Finance Committee of major audit findings; complete quarterly summary reports for the Audit and Finance Committee. *E*

Recommend policy changes or closure of programs. *E*

Perform systems analyses for various work processes and recommend changes for improving efficiency; design management control systems and work processes; provide technical assistance to Associated Student Body (ASB), clerical support staff and at school sites; participate in in-services and job-alike meetings and staff development training. *E*

Contact other school districts and public agencies during the course of audit research to obtain or provide information. *E*

Plan, organize and implement long and short-term programs and activities designed to develop assigned programs and services. *E*

Assure proposed audit objectives are reasonable; approve and submit an audit plan. *E*

Approve and submit final audit finding reports to the Board of Education, Superintendent, and Audit and Finance Committee as required. *E*

Perform special audits as requested by management; serve as audit coordinator between District and federal, State and local government auditors and contract auditors; conduct investigations of suspected fraudulent activities by District employees and present findings to appropriate staff. *E*

Recommend policies and procedures to assure that the District maintains a comprehensive audit program and complies with procedures and requirements related to fiscal independence. *E*

Direct the preparation and maintenance of detailed records of department functions and activities. *E*

Train and evaluate the performance of assigned staff; provide for continuing departmental staff training programs in internal auditing programs, analyses and related functions; develop work schedules; interview and select employees and recommend transfers, reassignment, termination and disciplinary actions. *E*

Provide technical expertise, information and assistance to the Executive Director, Quality Assurance Office, regarding assigned functions; assist in the formulation and development of policies, procedures and programs; advise the Executive Director, Quality Assurance Office, of unusual trends or problems and recommend appropriate corrective action. *E*

Direct the preparation and maintenance of a variety of narrative and statistical reports, records and files related to assigned activities and personnel. *E*

Maintain current knowledge of applicable provisions of the District auditing activities of the department. *E*

Communicate with other administrators, personnel and outside organizations to coordinate activities and programs, resolve issues and conflicts and exchange information; develop policies and procedures to encourage effective and efficient management controls. *E*

Analyze and review budgetary and financial data; control and authorize expenditures in accordance with established limitations. *E*

Operate a computer and assigned software programs; operate other office equipment as assigned. *E*

Maintain current knowledge on programs and issues that affect school auditing functions and services; present reports and initial findings of audit and systems analyses, and recommended corrections and improvements. *E*

Perform related duties as assigned.

**EDUCATION AND EXPERIENCE:**

A combination of training, experience, and/or education equivalent to a bachelor's degree in accounting or a related field and five years of recent, full-time, paid, progressively responsible financial and systems auditing experience at a supervisory or management level is required. The five years of experience must include experience managing audit staff, inclusive of hiring, disciplining, directing, evaluating and training staff, and developing and managing a department budget. Must have experience in the development, administration, and execution of an audit plan. Certification in a discipline related to internal auditing is required such as Certified Public Accountant, Certified Internal Auditor, or Certified Information Systems Auditor.

**LICENSES AND OTHER REQUIREMENTS:**

Valid California driver’s license.  
Certification in a discipline related to internal auditing such as Certified Public Accountant, Certified Internal Auditor, or Certified Information Systems Auditor.

**KNOWLEDGE AND ABILITIES:**

**KNOWLEDGE OF:**

Analyze problems, make decisions, and accept responsibility.  
Current accounting techniques, methodologies, and practices.  
Applicable accounting and auditing standards.  
Methods of fiscal control management.  
Planning, organization and direction of procedural guidelines related to public sector auditing activities.  
District, State and federal procedures, and applicable laws, codes, and regulations.  
Existing and pending legislation related to school district auditing activities.  
Budget preparation and control.  
Oral and written communication skills.  
Principles and practices of administration, supervision and training.  
Applicable laws, codes, regulations, policies and procedures.  
Interpersonal skills using tact, patience and courtesy.  
Operation of a computer and assigned software.

**ABILITY TO:**

Plan, organize and administer a District internal auditing program and investigative activities for the school district.  
Analyze problems, make decisions, and accept responsibility.  
Train and evaluate the performance of assigned staff.  
Determine the nature and scope of systems analyses or audits.  
Review existing and pending legislation related to procedural guidelines and the District internal auditing program and recommend origination, modification, or support of legislative measures.  
Maintain current knowledge of applicable provisions of applicable federal, State and District laws, rules and regulations.  
Communicate effectively both orally and in writing.  
Establish and maintain cooperative and effective working relationships with others.  
Operate a computer and assigned office equipment.  
Analyze situations accurately and adopt an effective course of action.  
Meet schedules and time lines.  
Work independently with little direction.  
Plan and organize work.  
Prepare comprehensive narrative and statistical reports.  
Direct the maintenance of a variety of reports and files related to assigned activities.

**WORKING CONDITIONS:**

ENVIRONMENT: Office environment.

**PHYSICAL ABILITIES:**

Hearing and speaking to exchange information and make presentations; seeing to read and write reports; sitting or standing for extended periods of time; dexterity of hands and fingers to operate a computer keyboard and other office equipment; kneeling, bending at the waist, and reaching overhead, above the shoulders and horizontally, to retrieve and store files and supplies; lifting light objects.

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JB

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