



Title: Internal (Accountability and Compliance) Auditor

FLSA Status: EXEMPT

BRIEF DESCRIPTION:

The purpose of this position is to plan, direct and execute organizational risk assessment activities and complex financial, operational, compliance, programmatic contract and technology systems audits in accordance with accepted professional standards. The incumbent will ensure the integrity and efficiency of the District’s policies and practices, that internal controls are adequate in effectively managing business risks, that assets and revenues are protected, and the compliance with applicable federal, state and local laws and regulations. This position has authority and responsibility for working collaboratively with management staff at all levels to implement necessary changes or corrections and will maintain direct access to the General Manager as needed.

ESSENTIAL FUNCTIONS:

Note: This information is intended to be descriptive of the key responsibilities of the position. The list of essential functions below does not identify all duties performed by any single incumbent in this position. Additionally, please be aware of the legend below when referring to the physical demands of each essential function.

(S) Sedentary	(L) Light	(M) Medium	(H) Heavy	(V) Very Heavy
Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time.	Exerting up to 20 lbs. occasionally; 10 lbs. frequently; or negligible amounts constantly; OR requires walking or standing to a significant degree.	Exerting 20-50 lbs. occasionally; 10-25 lbs. frequently; or up to 10 lbs. constantly.	Exerting 50-100 lbs. occasionally; 10-25 lbs. frequently; or up to 10-20 lbs. constantly.	Exerting over 100 lbs. occasionally; 50-100 lbs. frequently; or up to 20-50 lbs. constantly.

#	Code	Essential Functions
1	S	Develop and maintain enterprise-wide risk management to ensure continuous identification and effective management of business risks by the District. Collaborate with management to perform annual risk assessment and identify opportunities for fiscal savings, improved productivity, enhanced customer service and areas of exposure. Work with management to prioritize risks and develop an audit plan that provides coverage of significant risk areas and identifies key exposures facing the District. Report findings, recommendations and appropriate actions for improvements or corrections. Monitor and verify corrections and report status to appropriate management staff.
2	S	Work with executive management to develop comprehensive annual audit plan including the design and implementation of audit activities. Plan, develop and implement audit standards, policies and procedures. Performs complex audits and reviews throughout the District to evaluate the adequacy and effectiveness of internal controls and the overall efficiency and effectiveness of District operations, performance and utilization of assets. Prepare and present formal and comprehensive internal audit reports and communicate results to management staff. Recommend solutions for improving or developing the system of internal controls that support business efficiencies. Identify deficiencies, and develop, implement and monitor corrective action plans and take appropriate action if improprieties are discovered. Assist external auditors as needed and acts as a liaison between District staff and external auditors to address audit questions.
3	S	Serve as a resource and consultant to management by providing special reviews of projects, programs, procedures, policies, contractual compliance, procurements, etc., as requested and by advising and training management to independently assess risk



		and implement controls in their operations. Develop scopes of work and manage external audit service contracts and assist in managing and coordinating audits by regulatory agencies. Conduct investigations where evidence of conflicts of interest or improprieties are found or if fraudulent activities are suspected.
4	S	Provide guidance to the District’s civil rights compliance programs (EEO, ADA, Title VI, DBE, etc.) and provide independent and objective support, guidance, and analysis of compliance with applicable laws, regulations, and internal policies and procedures.

JOB REQUIREMENTS:

-Description of Minimum Job Requirements-	
Formal Education	<p>Four (4) years of college resulting in a Bachelor’s degree or equivalent from an accredited college or university in Business Administration, Public Administration, Accounting, Auditing or a related field.</p> <p>Additional directly related experience beyond the minimum requirement may substitute for the required education based on the ratio of one and a half (1.5) years of experience for each (1) year of education.</p>
Experience	A minimum of seven (7) years of increasingly responsible experience reviewing agency functions, procedures, practices and operations. Experience in a governmental or public agency setting is preferred. Experience with civil rights compliance at a public transit agency is preferred.
Supervision	Work involves problem solving and mediating highly conflicting, unexpected and unusual problems involving multiple groups. Applies broad management responsibility for a large program or set of related functions.
Human Collaboration Skills	Final decisions regarding policy development and implementation are made and/or recommended. Interaction with others outside the organization requires exercising participative management skills that support team efforts and quality processes.
Freedom to Act	The employee normally performs the duty assignment according to his or her own judgment, requesting supervisory assistance only when necessary. Special projects are managed with little oversight and assignments may be reviewed upon completion. Performance is reviewed periodically.
Technical Skills	Work requires advanced skills and knowledge in approaches and systems, which affect the design and implementation of major programs and /or processes organization-wide. Independent judgment and decision making abilities are necessary to apply technical skills effectively.
Budget Responsibility	Position has district-wide fiscal oversight responsibility. As required, assures that appropriate linkages exist between district-wide budget, funding limitations and service levels to meet specific departmental and organizational goals. Monitors progress toward fiscal objectives and recommends adjustments to Division Executive Managers and the General Manager/CEO.
Reading	Advanced - Ability to read literature, books, reviews, scientific or technical journals, abstracts, financial reports, and/or legal documents. Ordinarily, such education is obtained in at the college level or above. However, it may be obtained from experience and self-study.



Math	Advanced - Ability to apply fundamental concepts of theories, work with advanced mathematical operations methods, and functions of real and complex variables. Ordinarily, such education is obtained in at the college level or above. However, it may be obtained from experience and self-study.
Writing	Advanced - Ability to write clear, detailed, and complex documents, including but not limited to audits, certifications, investigation reports, compliance reports, analyses, and other commonly prepared documents typically prepared by internal auditors or certified public accountants. Ordinarily, such education is obtained at the college level or above. However, it may be obtained from experience and self-study.
Certification & Other Requirements	Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) Certification is preferred.

KNOWLEDGE
<ul style="list-style-type: none"> • Principles, practices, techniques, standards and theories of accounting, auditing, financial reporting, budget administration and internal control • Generally Accepted Accounting Principles • Risk assessment and management principles and processes • Strategic business planning principles and practices • Current trends and developments in the risk assessment and audit professions as they apply to local governments, public accounting and the transit industry. • Auditing standards as set out in the Standards for the Professional Practice of Internal Auditing as prescribed by Government Code Section 1236 • Practices and techniques of quality assurance principles • Provisions of contractual agreements, government funding policies and budget administration • Applicable local, state and federal codes, laws, rules and regulations governing public agencies • Principles of public sector governance • Effective management systems and techniques • Research methods and qualitative and quantitative analysis

SKILLS
<ul style="list-style-type: none"> • Advanced word processing, spreadsheet, presentation and database software • Specialized software related to functional area



ABILITIES

- Demonstrate commitment to accountability, transparency, integrity and equity.
- Evaluate and make decision impartially without bias or influence about effectiveness of the organization’s policies, practices and procedures
- Identify innovative approaches to assessing and managing risk and opportunities
- Facilitate implementation and acceptance of organizational change
- Analyze, evaluate and resolve complex internal control and operational system problems
- Conduct effective operational audits which promote the District’s ability to meet its organizational objectives
- Apply recognized auditing and quality assurance and departmental standards to each auditing project
- Review reports, contracts and financial records for accuracy, clarity and completeness
- Review management practices for compliance & quality assurance with legal and procedural guidelines
- Reads and applies laws, rules, and regulations and guidelines applicable to the audit function being performed
- Exercise sound judgment in recommending more efficient systems, methods and procedures. Maintain confidentiality in maintaining critical and sensitive information, records and reports. Disseminate information with discretion
- Perform comparative analyses of reports and arrive at logical conclusions and recommendations Establish and maintain effective working relationships with a diverse workforce including peers, staff and consultants
- Plan, organize, direct, coordinate and supervise work and staff engaged in the assigned functional area
- Develop effective oral and written reports and presentations
- Direct and develop audit plans; analyze policies, functions, procedures, internal, operational controls and accounting systems
- Assimilate knowledge of highly specialized operations and subject matter
- Apply knowledge of operations, policies, procedures and legislation to the activity under audit
- Communicate clearly and concisely with tact and diplomacy with the public, Board members, management and internal/external customers
- Manage several audit projects simultaneously



OVERALL PHYSICAL STRENGTH DEMANDS:

-Physical strength for this position is indicated below with "X"-				
Sedentary X	Light	Medium	Heavy	Very Heavy
Exerting up to 10 lbs. occasionally or negligible weights frequently; sitting most of the time.	Exerting up to 20 lbs. occasionally, 10 lbs. frequently, or negligible amounts constantly OR requires walking or standing to a significant degree.	Exerting 20-50 lbs. occasionally, 10-25 lbs. frequently, or up to 10 lbs. constantly.	Exerting 50-100 lbs. occasionally, 10-25 lbs. frequently, or up to 10-20 lbs. constantly.	Exerting over 100 lbs. occasionally, 50-100 lbs. frequently, or up to 20-50 lbs. constantly.

PHYSICAL DEMANDS:

C Continuously 2/3 or more of the time.	F Frequently From 1/3 to 2/3 of the time.	O Occasionally Up to 1/3 of the time.	R Rarely Less than 1 hour per week.	N Never Never occurs.
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Note: This is intended as a description of the way the job is currently performed. It does not address the potential for accommodation.

-Physical Demand-	-Frequency-	-Brief Description-
Standing	F	Making presentations; Observing work site; Observing work duties; Communicating with co-workers
Sitting	F	Desk work; For files
Walking	F	To other departments/offices; Around work site
Lifting	O	Supplies; Files
Carrying	O	Supplies; Files
Pushing/Pulling	R	File drawers; Tables and chairs
Reaching	O	For supplies; For files
Handling	O	Paperwork
Fine Dexterity	F	Computer keyboard; Telephone keypad;
Kneeling	R	Retrieving items from lower shelves/ground
Crouching	R	Retrieving items from lower shelves/ground
Crawling	N	
Bending	R	Retrieving items from lower shelves/ground
Twisting	O	From computer to telephone; Getting inside vehicle
Climbing	O	Stairs
Balancing	R	
Vision	F	Reading; Computer screen; Driving; Observing work site
Hearing	F	Communicating via telephone/radio, to co-workers/public
Talking	F	Communicating via telephone/radio, to co-workers/public
Foot Controls	O	Driving
Other (specified if applicable)		

MACHINES, TOOLS, EQUIPMENT, SOFTWARE, AND HARDWARE:

Telephone, fax machine, copier, vehicle, calculator, computer and associated hardware and software.



ENVIRONMENTAL FACTORS:

C Continuously	F Frequently	O Occasionally	R Rarely	N Never
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D Daily	W Several Times Per Week	M Several Times Per Month	S Seasonally	N Never
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-Health and Safety Factors-	
Mechanical Hazards	R
Chemical Hazards	N
Electrical Hazards	R
Fire Hazards	N
Explosives	N
Communicable Diseases	N
Physical Danger or Abuse	N
Other (see 1 below)	

-Environmental Factors-	
Respiratory Hazards	N
Extreme Temperatures	S
Noise and Vibration	N
Wetness/Humidity	N
Physical Hazards	N

(1) N/A

PROTECTIVE EQUIPMENT REQUIRED: Safety shoes, protective eyewear, safety vest and hardhat

NON-PHYSICAL DEMANDS:

F Frequently From 1/3 to 2/3 of the time	O Occasionally Up to 1/3 of the time	R Rarely Less than 1 hour per week	N Never Never occurs
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-Description of Non-Physical Demands-	-Frequency-
Time Pressure	O
Emergency Situation	R
Frequent Change of Tasks	O
Irregular Work Schedule/Overtime	F
Performing Multiple Tasks Simultaneously	O
Working Closely with Others as Part of a Team	F
Tedious or Exacting Work	O
Noisy/Distracting Environment	R
Other (see 2 below)	

(2) N/A

PRIMARY WORK LOCATION:

Office Environment	X	Vehicle	
Warehouse		Outdoors	
Shop		Other (see 3 below)	
Recreation/Neighborhood Center			

The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required. This description is subject to modification as the needs and requirements of the position change.



CLASS HISTORY:

Adopted: 03/17
Revised: 12/17
Title Change:
Maintenance
Update:
Abolished:
Job Key: 60005559