

**Internal Auditor
District Office
Kern Community College District
JOB DESCRIPTION**

Definition

The Internal Auditor shall be directly responsible to the Chancellor and the Board of Trustees. Major areas of responsibility include supervision of the pre-audit of claims against the District and the operation, development, and implementation of an internal audit program.

Examples of Duties

1. Develop and implement an internal audit function to review and appraise the soundness, adequacy, and application of accounting, financial, management, and other operating controls. Make recommendations regarding internal controls. Assist in implementation of changes in internal control procedures.
2. Evaluate District business practices and processes in order to develop recommendations for improvements and enhancements as necessary. Assist in implementation of changes in business practices and procedures.
3. Conduct pre-audits of disbursements in order to determine the validity and completeness of documentation substantiating the appropriateness and authenticity of fiscal transactions.
4. Monitor the preparation and issuance of warrants, including the safeguarding of signature plates and control over the affixing of signatures onto warrant stock.
5. Assist campus and District administration with preparation for external audits and serve as a liaison with external auditors as requested.
6. Provide training to staff in accounting methods and procedures on an as-needed basis.
7. Plan and conduct periodic audits to determine compliance with relevant Government, Public Contract and Education Code provisions, Board policies and procedures, California Community Colleges Budget and Accounting Manual, and specially-funded program requirements.
8. Coordinate internal auditing activities with external audits.

Examples of Duties (continued)

9. Maintain a degree of independence from other functions in a manner sufficient to provide positive integrity of responsibilities.
10. Act as the primary investigator of any alleged fiscal wrongdoing by management or other District employee.

Minimum Qualifications

- Bachelor's Degree from an accredited institution, preferably in a business related field.
- Three years experience in auditing, including experience in planning and conducting audits and with various computer applications.
- Demonstrated sensitivity to and understanding of the diverse academic, socioeconomic, cultural, ethnic, and disability backgrounds of community college students and employees.

Desirable Qualifications:

- Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner [CFE]

Knowledge and Abilities

Knowledge of governmental accounting and auditing, including compliance auditing; broad understanding of business systems, practices and procedures.

Working knowledge of information technology systems and related applications. (SCT BANNER is the current software used in the Kern Community College District.)

Ability to analyze economic data and formulate appropriate policy and strategy; to interpret laws, rules, and regulations affecting community colleges; to compile and deliver accurate and clear reports to management; to establish and maintain successful professional working relationships with others; to effectively communicate both orally and in writing technical information to lay persons.

Working Conditions

Environment: Office

Working Conditions (continued)

Physical Demands: Incorporated within one (1) or more of the previously mentioned essential functions of this job description are essential physical requirements. The ratings in the chart below indicate the percentage of time spent on each of the essential physical requirements.

Seldom—Less than 25 percent = 1
Occasional—25-50 percent = 2

Often—51-75 percent = 3
Very Frequent—76 percent and above = 4

Ratings	Essential Physical Requirements
3	Ability to work at a desk, conference table or in meetings of various configurations.
1	Ability to stand for extended periods of time.
4	Ability to sit for extended periods of time.
4	Ability to see for purposes of reading printed matter.
4	Ability to hear and understand speech at normal levels.
3	Ability to communicate so others will be able to clearly understand a normal conversation.
1 or 2	Ability to lift 10 pounds.
1 or 2	Ability to carry 10 pounds.
4	Ability to operate office equipment.

Status/Rationale

This is a classified administrator position.

Signatures/Approval

(Employee's Signature)

(Date)

(Supervisor's Signature)

(Date)

10/07/07