

**OAKLAND UNIFIED SCHOOL DISTRICT
Office of the Board of Education**

August 27, 2008

Legislative File

File ID No.: _____08-0010

Introduction Date: 1/10/2008_

Enactment No.: _____

Enactment Date: _____

By: _____

TO: Board of Education

FROM: Audit Committee
Alice Spearman, Chair

SUBJECT: Amendment - Job Description - Internal Auditor

ACTION REQUESTED

Approval by the Board of Education, upon recommendation of Audit Committee, that the Job Description of Internal Auditor (IA), be and hereby is amended, changing the reporting relationship of said position from the Chief Financial Officer (CFO) to the Board of Education and the Superintendent of Schools.

DISCUSSION

At its meeting of August 14, 2008, the Audit Committee by a vote of 6-0, upon recommendation of the Superintendent of Schools, revised the job description of the Internal Auditor to reflect a change in the reporting relationship of said position from the Chief Financial Officer to the Superintendent and the Board of Education. The proposed change had been vetted by the Human Resources Department.

BUDGET IMPACT

There is no additional financial impact by this General Purpose funded otherwise approved by the Board (State Administrator) on October 31, 2007 (Legislative File Id No. 07-1265).

RECOMMENDATION

Approval by the Board of Education, upon recommendation of Audit Committee, that the Job Description of Internal Auditor (IA), be and hereby is amended, changing the reporting relationship of said position from the Chief Financial Officer (CFO) to the Board of Education and the Superintendent of Schools.

AS:ER:st

Attachment



OAKLAND UNIFIED SCHOOL DISTRICT

Legislative File

File ID No. 08-0010
 Introduction Date: 8-27-08
 Enactment No. _____
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Position Description

TITLE:	Internal Auditor	REPORTS TO:	Superintendent and Board of Education
DEPARTMENT:	Board of Education	CLASSIFICATION:	Classified Management Confidential
FLSA:	Exempt	WORK YEAR/HOURS	261 days/7.5 hours
ISSUED:	Created: October 2007 Revised: August 2008	SALARY GRADE:	CFCA 19

BASIC FUNCTION: Establish and implement district-wide internal audit policies and procedures. Conduct financial and performance audits of schools and offices to determine adherence to established accounting and financial polices and procedures. Provide constructive analysis and appraisal of District financial and operational policies and procedures and systems of internal control. Perform supervisory, administrative and highly skilled work involving access to information concerning employer-employee relations for a division or major department of the District. The Internal Auditor reports to the Superintendent 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

- Conduct complex financial and performance audits. **E**
- Review and appraise soundness, adequacy and application of financial and operations controls. **E**
- Determine that District accounting and financial operations are conducted in compliance with State and federal regulations. **E**
- Ensure that District accounting and financial operations are conducted in compliance with District policies and with State and Federal regulations. **E**
- Communicate audit-related issues, including audit status, findings, conclusions and significant problems, to management staff as the audit fieldwork progresses. **E**
- Write and edit audit reports to present findings, appraisals, conclusions, and recommendations. **E**
- Plan, organize, control and direct procedural guidelines and the District internal auditing program; determine the nature and scope of systems analyses or audits; formulate procedures and work schedule; coordinate audits, observe performance, collect and analyze data and present findings and recommendations in report form. **E**
- Write report comments and recommendations to help the District improve accounting controls, improve efficiency, reduce operating costs, and properly safeguard assets. **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**
- Examine a wide variety of accounting records, procedures, systems of internal control to determine compliances with laws, regulations, and procedures and to determine that records, distributions, revenues, and disbursements

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are accurate and documented. *E*

Audit payroll time reports and records ins schools and offices to determine compliance with rules and procedures and to determine the accuracy of reporting employee name and number, location, assignment basis, time, salary range, and related data. *E*

Audit associated student body accounts. *E*

Audit all district bank accounts. *E*

Assist in the development and installation of accounting procedures, make special audits, and perform research as assigned. *E*

Explain the overall opinion and significance of all audits finding to the Superintendent and the Board of Education. *E*

Write reports to present findings, appraisals, conclusions, and recommendations to motivate management to take corrective action. *E*

Make comments and recommendations to help the District improve accounting controls, improve efficiency, reduce operating costs, and properly safeguard assets. *E*

Perform follow-up reviews as necessary to assure corrective actions have been implemented. *E*

Perform related duties as assigned.

MINIMUM QUALIFICATIONS:

TRAINING, EDUCATION AND EXPERIENCE:

Any combination equivalent to: bachelor's degree in accounting, finance, economics, or related field. Possession of a Certified Public Accountant or Certified Internal Auditor certificate is desired. Three years of professional-level audit experience in internal auditing, public accounting, government or private industry.

LICENSES AND OTHER REQUIREMENTS:

Certified Public Accountant preferred.

Valid California Driver's license.

Employment eligibility that may include fingerprints, Tuberculosis and/or other employment clearance.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

Fundamental principles of accounting and auditing.

Laws, rules, regulations, practices, and procedures pertaining to accounting and auditing practices.

Basic research methods.

Excellent oral and written communication skills.

ABILITY TO:

Express difficult concepts effectively orally and in writing.

Analyze and interpret accounting data.

Prepare clear, concise, and conclusive audit work papers.

Write concise narrative audit reports.

Work independently with little direction.

Establish and maintain effective working relationship with District personnel and the public.

WORKING CONDITIONS:

ENVIRONMENT:

Indoor office environment; fast-paced work, constant interruptions.

PHYSICAL DEMANDS:

Hearing and speaking to exchange information in person and on the telephone; seeing to read, prepare, and proofread documents, perform assigned duties; 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.