

OAKLAND UNIFIED SCHOOL DISTRICT
Human Resources Services and Support

October 31, 2007

Legislative File

File ID No.: 07-1265
Introduction Date: 10-31-05
Enactment No.: 07-1057
Enactment Date: 10/31/07
By: re

TO: Vincent Matthews, Interim State Administrator
Board of Education

FROM: Delia Ruiz, Executive Officer, Human Resources Services & Support

SUBJECT: Creation of a Classified Confidential Position,
Resolution No. 0708-0050

ACTION REQUESTED

Approval by the Governing Board¹ of Resolution No. 0708-0050 for the creation of a classified management confidential position in the District.

DISCUSSION

As part of a recommendation by FCMAT, the District is creating an Internal Auditor position. The incumbent would specifically be responsible to review and evaluate District programs and operations on an ongoing basis and would report to the Chief Financial Officer.

Financial Services Department

Create:

Position Title/FTE

Internal Auditor (1.0 FTE)

Salary Schedule/Range

Classified Management Confidential

Salary Schedule, CFCA, Range 19

\$77,840 - \$99,344

261 days, 7.5 hours

BUDGET IMPACT

This position will be funded through general purpose funds allocated out of the 2007-08 fiscal year and appropriated from the State Administrator's budget.

RECOMMENDATION

Approval by the Governing Board¹ of Resolution No. 0708-0050 for the creation of a classified management confidential position in the District.

¹Governing Board means the Superintendent of Public Instruction, or his designee, the State Administrator, pursuant to Senate Bill 39.

**RESOLUTION
OF THE
GOVERNING BOARD¹
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
No. 0708-0050**

Legislative File

File ID No.: 07-1265
Introduction Date: 10-31-07
Enactment No.: 07-1057
Enactment Date: 10/31/07
By: [Signature]

Creation of a Classified Management Confidential Position
- Internal Auditor -

WHEREAS, it is the goal of the District to ensure organizational effectiveness, efficiency and accountability commensurate with revenue to further student achievement; and

WHEREAS, it is the intent of the District to maximize expenditures commensurate with revenue by streamlining, reorganizing, reducing and/or eliminating, in whole or in part, certain existing features of its services delivery system; and

WHEREAS, the District is committed to Results Based Budgeting (RBB); and

WHEREAS, it has been determined that a reorganization of departments and school sites positions will best promote the above-described outcomes, and

NOW, THEREFORE, BE IT RESOLVED that the Governing Board hereby determines that the following position shall be created effective 12:01 a.m., November 1, 2007:

Financial Services Department

Create:

Position Title/FTE

Internal Auditor (1.0 FTE)

Salary Schedule/Range

Classified Management Confidential

Salary Schedule, CFCA, Range 19

\$77,840 - \$99,344

261 days, 7.5 hours

I hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted at a Regular Meeting of the Governing Board and/or Board of Education of the Oakland Unified School District held October 31, 2007.



Vincent Matthews
Interim State Administrator
Oakland Unified School District

¹Governing Board means the Superintendent of Public Instruction, or his designee, the State Administrator, pursuant to Senate Bill 39.



OAKLAND UNIFIED SCHOOL DISTRICT

POSITION DESCRIPTION

Legislative File
 File ID No. 07-1265
 Introduction Date: 10-31-07
 Enactment No. 07-1057
 Enactment Date: 10/31/07
 By: [Signature]

TITLE:	Internal Auditor	REPORTS TO:	Chief Financial Officer
DEPARTMENT:	Financial Services	CLASSIFICATION:	Classified Management Confidential
FLSA:	Exempt	WORK YEAR/HOURS	261 days/7.5 hours
ISSUED:	October 2007	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 Chief Financial Officer.

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 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 Board of Education and the Chief Financial Officer/Chief Business Officer. *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.