

# San Diego Community College District

## CLASSIFICATION DESCRIPTION

**Title:** Internal Auditor / Special Projects

**Unit:** Management

**Page:** 1 of 3  
**Filing #:** C3383  
**Original Date:** 01/1991  
**Last Revision:** 07/2025  
**Staff Type:** Classified  
**FLSA status:** Exempt  
**Salary Range:** 02

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### **DEFINITION**

Under the direction of the Vice Chancellor, Finance and Business Services, develop and execute the District's comprehensive audit program; plan, coordinate, and conduct internal examinations of the District's fiscal and operational records, processes, systems, procedures and internal control at locations throughout the District; prepare audit reports and recommend appropriate improvements to fiscal and operational systems, internal controls, policies and procedures; provide analytical support, including appropriate reports, as needed, to assist the District in efficient and effective use of funds through sound fiscal management and reporting of financial operations; provide the coordination necessary between the District audit functions and the contract auditors.

### **EXAMPLE OF DUTIES**

1. Plan, develop, organize, direct and implement a comprehensive program of audit coverage for financial, operational, compliance, information systems, and fraud audits and internal control reviews to ensure compliance with federal/state-level agencies' financial rules and regulations and local board rules; work with senior District personnel to identify risk areas and other areas requiring special review for assessment and evaluation.
2. Coordinate and assist in audits performed by District's contract auditors. Prepare audit programs for planned audits and reviews; prepare audit work papers which detail audit work accomplished to satisfy each step of the audit program and support findings, judgments, and conclusions reached during audits. Prepare reports and documentation to communicate audit findings and recommendations.
3. Conduct follow-up reviews on the status of recommendations made by both internal and external auditors and determine whether appropriate corrective action has been taken to improve the observed/reported condition(s).
4. Meet and communicate with District personnel to gain an understanding of the operation of individual departments and/or functions under review to obtain sufficient evidential matter to develop appropriate audit findings and recommendations; document and prepare reports on findings.
5. Examine the effectiveness of all internal controls designed to safeguard resources; strengthen the reliability and integrity of financial information; assess the economy and efficiency of operations; and deter fraud. Examine financial transactions for accuracy and compliance with District policies and procedures and applicable laws and regulations.
6. Organize work flow, establish priorities and maintain the fiscally independent status of the District; assure that the necessary controls, systems, processes and procedures are in place for compliance.
7. Keep abreast of District policies and procedures, changes in local, state, and federal laws and regulations, developments in accounting, IT and auditing professions, audit and compliance reviews related to community colleges, the annual CCCCCO summary of audit findings, CCCCCO policies and requirements; bring new developments to the attention of appropriate District staff and implement new developments into district policies and procedures.

8. Collaborate with staff assigned to audit various District cash funds at colleges, bookstores, food services, associated student centers, internal services (District self-insurance) on a selective and periodic basis; provide technical assistance and training to managers and supervisors in developing guidelines in the areas of system development, internal controls, attendance accounting and payroll accounting.
9. Provide analytic support concerning budgetary information, financial analyses, special projects, and/or other applicable areas as needed. Perform related duties as assigned.

### **DESIRABLE QUALIFICATIONS**

#### Knowledge:

- Applicable automated business systems.
- Appropriate financial ratio analysis, cash flow, and money management
- Basic research methods.
- Budget preparation and control.
- California Community Colleges Contracted District Audit Manual (CDAM) and Budget and Accounting Manual (BAM).
- California Community College practices, including accounting, auditing, budgeting, and fiscal control principles, and policies.
- Code of Ethics and Standards of the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.
- District policies and procedures.
- Federal, State, local and District laws, regulations and policies governing fiscal requirements of community college and educational institutions, including those related to categorical programs and payroll, as well as applicable sections of federal and state statutes and California Education Code.
- Financial report, statement and summary preparation.
- Governing Board policies and procedures.
- Information Technology audit and control standards (COBIT)
- Oral and written communications skills.
- Professional and technical accounting, statistical and auditing work.
- Statistical sampling techniques.
- Understanding of accounting principles, auditing standards, and the reporting of financial operations.

#### Skills and Abilities:

- Analyzing complex financial, operational, and statistical data and preparing accounting statements, summary conclusions and recommendations in accordance with generally accepted principles.
- Analyzing financial and operating data.
- Communicate effectively both orally and in writing.
- Conducting observations and inquiries in order to understand the processes and functions under review.
- Establishing and maintaining cooperative and effective working relationships with others.
- Maintaining accurate and complete records.
- Maintaining confidentiality and discretion in performing work
- Operating applicable office equipment and supporting accounting and auditing functions; word processing, spreadsheet, and presentation applications; and an integrated relational database.
- Organizing and presenting financial data on spreadsheets, tables, charts or other applicable mediums.
- Planning, organizing, directing, and controlling the activities and operations of the District audit.
- Preparing and analyzing comprehensive audit reports.

Preparing narrative descriptions of policies, procedures, observed practices, conclusions, and recommendations.  
Providing technical financial and audit expertise and guidance to District administrators.  
Reading, interpreting, explaining, and applying laws, codes, regulations and auditing principles.  
Utilizing accounting and auditing practices applicable to public sector accounting.  
Researching complex accounting and auditing issues to determine applicability of pertinent laws and regulations and to determine common and best practices for functions and processes.  
Working independently with little direction.

Training and Experience:

Any combination of training and experience equivalent to: a four year college degree in accounting, business administration, or related business field; and at least three years of experience in the field of accounting in governmental agencies, preferably education, or three years of experience in public accounting.

License:

Valid California driver's license, Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), or Certified Internal Auditor (CIA) certificates desirable.

**WORKING CONDITIONS**

Physical Requirements:

Category III

Environment:

Favorable, usually involves an office.