

DISTRICT SCHOOL BOARD OF PASCO COUNTY

Administrative JOB DESCRIPTION

Director, Internal Audit

Department: Internal Audit	Job Code: TBD
FLSA: <input checked="" type="checkbox"/> Exempt <input type="checkbox"/> Non-Exempt	Salary Schedule: Mgmt 9
Reports To: Superintendent	Work Days: 245 Days
Board Approved Date: July 30, 2013	Work Hours: 7.5 hrs/day

JOB GOAL: Responsible for providing leadership and oversight for internal audit in support of process accountability and safeguarding of district funds in a variety of areas related to the operation of the District, including budgeted funds, internal accounts and safeguarding district assets.

ESSENTIAL DUTIES & RESPONSIBILITIES:

The following statements of duties and responsibilities are intended to describe the general nature and level of work being performed by individuals assigned to this position. These statements are not intended to be an exhaustive list of all duties and responsibilities required of all personnel within this position.

1. Oversee planning and management of district audit and investigation functions, including assisting with development of strategic objectives and operational procedures.
2. Plan, coordinate, and oversee investigative activities to detect, deter, prevent, and eradicate fraud, waste, abuse, mismanagement and ethical misconduct.
3. Develop, recommend, and implement internal audit programs that evaluate the adequacy and effectiveness of internal controls and test compliance with established policies and procedures.
4. Plan, conduct, and control audits, including financial, compliance, and operational audits.
5. Provide direction to and supervise assigned personnel, conduct annual performance appraisals, make recommendations for appropriate employment actions, and develop staff development training for assigned staff.
6. Formulate and prepare audit reports that attest to the effectiveness of managerial controls over the District's assets and finances, facilitate discussion regarding audit reports with appropriate administrators, and appraise the adequacy of the corrective action(s) taken to improve deficient conditions.
7. Oversee preparation of audit reports, and review all audit work papers prepared by audit staff to ensure quality control, uniformity, and adherence to generally accepted practices.
8. Evaluate internal accounting controls over the District's financial operations; and perform substantive tests of financial records, systems, programs, and projects within the District to ensure adherence with Board policy and governmental regulations to safeguard the assets and finances of the District.
9. Examine district programs and provide evaluative research and objective analyses to promote accountability and the efficient and effective use of public resources.
10. Conduct annual on-site reviews of charter school financial operations, procedures, and practices to ensure compliance.
11. Evaluate internal controls over the District's full-time equivalent student records, and conduct annual audits of full-time equivalent student records.
12. Work collaboratively with internal staff, external auditors, and other external agencies, as appropriate, to support and participate in investigations of fraud, waste, abuse, ethical misconduct and mismanagement, in accordance with auditing standards.
13. Assist with development and revision of district Board policies and procedures.
14. Serve on committees, councils, and/or task forces in support of the District's vision, mission, goals and strategic priorities.
15. Monitor and interpret related laws, regulations, and policies to ensure best practices.
16. Respond quickly to emergency situations and serve as a district representative at emergency shelters as determined by the Superintendent.
17. Perform other duties as assigned.

MINIMUM REQUIREMENTS:

Requirements are representative of minimum levels of knowledge, skills and/or abilities. To perform this job successfully, the incumbent will possess the abilities or aptitudes to perform each duty successfully. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

KNOWLEDGE, SKILLS & ABILITIES:

- Knowledge of state and federal rules and regulations pertaining to fiscal and performance auditing management
- Comprehensive knowledge of financial analysis, cost accounting, and internal auditing practices and techniques
- Demonstrate knowledge of audit requirements related to federal grants
- Exhibit knowledge of fund accounting
- Ability to read and interpret laws, rules, and regulations relating to financial accounting and audit

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- Ability to work collaboratively with others and facilitate groups to consensus.
- Ability to communicate effectively with a variety of audiences, orally and in writing, including electronic media
- Ability to effectively use personal computers and programs, including word processing programs, spreadsheets, databases, and auditing software
- Ability to organize, prioritize, manage and carry out duties efficiently and within established timeframes

EDUCATION, TRAINING & EXPERIENCE:

- Bachelor's degree from an accredited institution in Accounting, Business or related field or a Master's in Business Administration
- Five (5) or more years of experience in strategic planning, financial analysis, internal auditing and/or other related services in a large entity, including supervisory and management experience

CERTIFICATES, LICENSES, & REGISTRATIONS:

- Florida Certified Public Accountant (CPA) certificate

PREFERRED QUALIFICATIONS:

- Previous experience in governmental fund accounting
- Minimum of three (3) years of supervisory experience in business and/or accounting field
- CIGA (Certified Inspector General Auditor), CIGI (Certified Inspector General Investigator), CIA (Certified Internal Auditor), CISA (Certified Information System Auditor), or CFE (Certified Fraud Examiner)

SUPERVISORY RESPONSIBILITY: Direct supervision of assigned personnel. Responsibilities include planning, assigning, and directing work; addressing complaints and resolving problems; training employees; evaluating performance; and interviewing, testing, hiring, and assignment of personnel.

PHYSICAL REQUIREMENTS *(Describes physical conditions of this position):*

<input checked="" type="checkbox"/>	Sedentary Work	Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently to lift, carry, push, pull or move objects. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.
<input type="checkbox"/>	Light Work	Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force frequently. If the use of arm and / or leg controls require exertion of forces greater than that for sedentary work and the worker sits most of the time, the job is rated as Light Work.
<input type="checkbox"/>	Medium Work	Exerting up to 50 pounds of force occasionally, and/or up to 20 pounds of force frequently and/or up to 10 pounds of force constantly to move objects.
<input type="checkbox"/>	Heavy Work	Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently, and/or up to 20 pounds of force constantly to move objects.
<input type="checkbox"/>	Very Heavy Work	Exerting in excess of 100 pounds of force occasionally, and/or in excess of 50 pounds of force frequently, and/or in excess of 20 pounds of force constantly to move objects.

PHYSICAL ACTIVITY:

(Physical activities of the job are listed below and are with or without accommodations for disabilities for this position. Frequency of each applicable activity is noted according to the following: R = Regularly; F = Frequently; O = Occasionally, S = Seldom)

R	Sitting	Resting with the body supported by the buttocks or thighs.
R	Standing	Assuming an upright position on the feet particularly for sustained periods of time.
R	Walking	Moving about on foot to accomplish tasks, particularly for long distances.
S	Climbing	Ascending or descending ladders, stairs, scaffolding, ramps, poles, etc. using feet and legs and/or hands and arms.
O	Balancing	Maintaining body equilibrium to prevent falling when walking, standing or crouching on narrow, slippery or erratically moving surfaces.
O	Bending	Lowering the body forward from the waist.
O	Stooping	Bending body downward and forward by bending spine at the waist through the use of the lower extremities and back muscles.
O	Kneeling	Bending legs at knee to come to a rest on knee or knees.

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O	Crouching	Bending the body downward and forward by bending leg and spine.
O	Crawling	Moving about on hands and knees or hands and feet
O	Twisting	Moving body from the waist using a turning motion.
F	Reaching	Extending hand(s) and arm(s) in any direction
O	Pushing	Using upper extremities to press against something with steady force in order to thrust forward, downward or outward exerting up to ____pounds of force
O	Pulling	Using upper extremities to drag, haul or tug objects in a sustained motion exerting up to ____ pounds of force.
O	Lifting	Raising objects from a lower to a higher position or moving objects horizontally from position- to-position through the use of the upper extremities and back muscles exerting up to ____ pounds of force.
R	Finger Dexterity	Picking, pinching, typing or otherwise working primarily with fingers rather than with the whole hand or arm.
R	Grasping	Applying pressure to an object with the fingers and palm.
F	Feeling	Perceiving attributes of objects, such as size, shape, temperature or texture by touching with skin, particularly that of fingertips
F	Repetitive Motions	Substantial and continuous movements of the wrists, hands, and/or fingers.
R	Talking	Expressing or exchanging ideas by means of the spoken word. Those activities in which detailed or important spoken instructions must be conveyed accurately, loudly or quickly.
R	Hearing Acuity	The ability of perceive speech and other environmental sounds at normal loudness levels.
R	Visual Acuity	The power to see at a level which allows reading of numbers and text, operations of equipment inspection of machines, etc.

WORKING CONDITIONS:

(Conditions the worker will be subject to in this position with or without accommodations for disabilities. Indicate all that apply to the position with an "X". Please note that there can be more than one condition.)

<input type="checkbox"/>	Outdoors	The worker is subject to outside environmental conditions. There is not effective protection from weather conditions such as wind, moisture, sunlight, extreme temperature changes, etc.
<input type="checkbox"/>	Indoors	The worker is subject to inside environmental conditions. There is protection from weather conditions but not necessarily from temperature changes.
<input checked="" type="checkbox"/>	Indoors and Outdoors	The worker is subject to both environmental conditions. Activities occur inside and outside.
<input type="checkbox"/>	Cold	The worker is subject to extreme cold. Temperatures are below 32 degrees for periods of more than one hour.
<input type="checkbox"/>	Heat	The worker is subject to extreme heat. Temperatures are above 100 degrees for periods of more than one hour.
<input type="checkbox"/>	Noise	The worker is subject to noise. There is sufficient noise to cause the worker to shout in order to be heard above the ambient noise level.
<input type="checkbox"/>	Vibration	The worker is subject to vibration. There is exposure to oscillating movements of the extremities or whole body.
<input type="checkbox"/>	Hazards	The worker is subject to hazards. This includes a variety of physical conditions, such as proximity to moving mechanical parts, electrical current, working on scaffolding and high places and exposure to high heat or chemicals.
<input type="checkbox"/>	Atmospheric Conditions	The worker is subject to atmospheric conditions. One or more of the following conditions affect the respiratory systems or the skin: fumes, odors, mists, gases or poor ventilation.
<input type="checkbox"/>	Oils	The worker is subject to oils. There is air and/or skin exposure to oils and other cutting fluids.
<input type="checkbox"/>	Respirator	The worker is required to wear a respirator.
<input type="checkbox"/>	None	The worker is not substantially exposed to adverse environmental conditions (such as in typical office or administrative work).

MACHINES, TOOLS, EQUIPMENT:

(Machines, tools, equipment, electronic devices, vehicles, etc, used in this position.)

General office equipment, including personal computers, fax machines, copiers, telephones, etc.

Pasco County School District will provide reasonable accommodations to qualified individuals with disabilities to allow them to perform the essential functions of the job when such individuals request an accommodation.