

SAN JOSE UNIFIED SCHOOL DISTRICT

I. Title Internal Audit Specialist

II. Definition

Under the supervision of the Director of Internal Audit, performs a wide variety of financial, compliance and operational audits. Audit activities include: interviewing key staff and management, observing established procedures, examining supporting documentation and evidential materials, documenting organizational control activities, performing analytical reviews, compiling supporting workpapers for the preparation of audit report and recommendation.

III. Essential Duties and Responsibilities

- Evaluate and examine policies, procedures and systems in place and ensure that they are being adhered to, to protect District assets.
- Assist in the process of evaluating the adequacy and effectiveness of internal controls.
- Provides assistance on financial, compliance and operational audits in accordance with accepted professional standards.
- Assist in executing detailed audit procedures including reviewing transactions, documents, records, reports and policies and procedures for accuracy and effectiveness.
- Prepare work papers, which record and summarize audit procedures performed.
- Assist in developing recommendations in policies or procedures to increase efficiency of operations to improve safeguards over District assets.
- Prepare comprehensive written reports.
- Assist in reviewing reports for accuracy, timeliness and relevance of the financial and other information that is provided for management.
- Participation in the development of detailed audit plans and programs.
- Conducts special studies and projects as may be assigned by Administration.
- Assures follow up of audit findings to ensure adequacy and timeliness of correction.
- Facilitate and collaborate work for external auditors.

IV. Distinguishing Characteristics

To perform this job successfully, an individual must have thorough knowledge of audit procedures and methods used to examine, verify and analyze financial operations, information, records, statements and reports.

V. Employment Standards

A. Knowledge of:

- State School Accounting Manual
- Governmental Accounting Systems
- School district organization
- Generally accepted accounting principles (GAAP)
- Auditing standards (GAAS)

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Knowledge of: (continued)

- Principles, procedures and techniques of accounting and of financial records and transactions.
- Principles and application of business and operational risk and control processes and procedures.
- Use and applications of technology for accounting systems.

B. Ability to:

- Gather, analyze, evaluate facts and draw valid conclusions and prepare and present concise oral and written reports.
- Work with accounting and mathematical concepts as they relate to auditing and fiscal analysis to include accounting and budget.
- Monitor, reconcile, balance, research and analyze a variety of complex financial data and transactions.
- Interact with all levels of management and employees.
- Work unsupervised.

C. Education/Training/Experience:

- Bachelor's degree with major course work in accounting.
- Five years of progressively responsible accounting and auditing experience.
- Certified Public Accountant (CPA) candidate preferred.

D. Licenses/Certificates:

Valid California Driver's License

VI. Specific Qualifications

75% passing score on the Auditing Test.

Date: BOARD APPROVAL MAY 24, 2007

Range: 35A

Work Year: 12 Months

Job Class: 8831