



**Job Title:** Director – Internal Auditing

## **Position Description**

*To perform this job successfully, an individual must be able to perform the essential job functions consistently and to the satisfaction of the employer. Reasonable accommodations may be made for qualified disabled individuals. This job description is not an exhaustive list, as employees may be required to perform duties not specifically designated within this document, at the employer's discretion. The Escambia County School District reserves the right to modify or interpret this job description as needed.*

**FLSA Status:** Exempt  
**Reports to:** Appropriate Supervisor or Designee  
**Supervises:** Appropriate Staff as required  
**Pay Grade:** Administrative – 7

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUNE 20, 2017

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

## **JOB SUMMARY**

The purpose of this position is to direct the operations of the Internal Auditing Department, including the review of all audit field work performed by the auditors, and make timely analysis of audits and present the final report to the Auditing Planning and Review Committee and the School Board.

## **ESSENTIAL JOB FUNCTIONS**

- Schedules and supervises audits of all schools, centers, and departments as identified in the annual work plan.
- Develops and recommends modifications to existing system to promote efficiency and effectiveness.
- Reviews and prepares final audit for submittal to the Auditing Planning and Review Committee.
- Oversees duties and responsibilities of the department as identified in the Charter for the department.
- Takes responsibility for the supervision of the inventory of the fixed assets of the District.
- Responds to inquiries from the School Board, Superintendent, or others in a timely manner.
- Uses effective communication skills when interacting with Auditing Planning and Review Committee, auditing staff, the Superintendent, and School Board.
- Interacts with department and school personnel to encourage open communication and trust.
- Interacts with Auditing Planning and Review Committee in presentation of reports and establishing the Audit Plan for the year.
- Reviews with school administrators and department heads audit findings and appropriate solutions to audit irregularities.
- Disseminates information and current research to appropriate personnel.
- Serves as liaison with the Department of Education (DOE) for assigned areas of responsibility.
- Attends training sessions, conferences, and workshops to keep abreast of current practices, programs, and legal issues while maintaining professional certifications.

- Promotes and supports the professional growth of self and others.
- Maintains a network of peer contacts through professional organizations.
- Develops the District risk assessment and annual work for approval by the Auditing Planning and Review Committee.
- Coordinates the planning and development of systemic auditing procedures and practices.
- Reviews and analyzes all federal grant expenditures for documentation and compliance.
- Serves on District, county, or regional committees as assigned.
- Supervises assigned personnel, conducts annual performance appraisals, and makes recommendations for appropriate employment action.
- Conducts follow-up audits as necessary to review compliance after deficiencies have been noted.
- Performs other duties as assigned.

### **MINIMUM REQUIREMENTS**

- Bachelor's Degree from an accredited educational institution in Accounting, Finance, or Business Administration.
- Master's Degree from an accredited educational institution in Accounting, Management, or Business Administration.
- Certified Public Accountant (CPA) or Certified Internal Auditor (CIA).
- Minimum of six (6) years of experience in auditing.
- Qualifications may vary from the above requirements to such a degree as the Superintendent and Board determine is necessary and appropriate to ensure properly qualified personnel in each specialized assignment.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

- Requires the ability to display knowledge of Generally Accepted Accounting Principles (GAAP), Governmental Auditing Standards (Yellow Book), Standards for Internal Auditing promulgated by the Institute of Internal Auditors, Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book), Florida Statutes Chapters 228-246 (Florida School Laws), Florida Department of Education Administrative Rules (State Board Rules), and policies of the School District of Escambia County.
- Requires the ability to develop detailed audit processes.
- Requires the ability to communicate results, both orally and in written form.
- Requires the ability to evaluate current accounting and internal control procedures.
- Requires the ability to display skills in audit analysis and drawing conclusions leading to changes.
- Requires the ability to use small office equipment, including copy machines or multi-line telephone systems.
- Requires the ability to use computers for data entry.
- Requires the ability to establish policies for using, acquiring, and/or maintaining heavy or complex machinery and technology systems.

### **PHYSICAL DEMANDS**

Light Work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force as frequently as needed to move objects. The work also requires the following physical abilities in order to perform the essential job functions: speaking, talking, and visual acuity.

**WORKING CONDITIONS**

Employees in this position work in a safe and secure work environment that may periodically have unpredicted requirements or demands.

**Date of Board Approval: June 20, 2017, effective July 1, 2017**

**Date of Revision:**