

**LEXINGTON / RICHLAND SCHOOL DISTRICT FIVE, SOUTH CAROLINA
JOB DESCRIPTION, MARCH 2023**

**JOB TITLE: INTERNAL AUDITOR
DISTRICT OFFICE**

GENERAL STATEMENT OF JOB

The Internal Auditor evaluates the adequacy and effectiveness of business procedures and internal control systems, the quality of performance in carrying out assigned responsibilities, and performing complex accounting functions. The Internal Auditor is responsible for conducting independent analysis, reviews of compliance, financial analysis, reconciliations, creation of revisions of internal controls, appraisals, recommendations, counsel, documenting information concerning the activities reviewed and various accounting functions. Internal audit work includes conducting performance, financial, and compliance audit projects. Per Administrative Rule DI/DIE-R "Fiscal Accounting/Audits", the Internal Auditor will report administratively to the Superintendent and functionally to the Board of Trustees.

SPECIFIC DUTIES AND RESPONSIBILITIES

ESSENTIAL JOB FUNCTIONS

- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
- Assists in identifying and evaluating the organization's risk areas and provides input to the development of the Annual Audit Plan for the purpose of developing and maintaining district-wide financial reliability and integrity and meeting the district's mission.
- Review and evaluate compliance with, and the effectiveness of, the internal control system and assist in creating and maintaining efficient and effective internal controls.
- Analyzes data and develops reports on a timely basis for the purpose of informing staff and providing material that is useful in planning and evaluating processes.
- Analyzes policies, systems, laws, and procedures for the purpose of determining district compliance.
- Analyzes and tests systems processes included but not limited to human resources procedures, maintenance controls, information technology controls, federal and state grant compliance, etc. for program compliance and financial compliance.
- Collaborates with and assists other district personnel for the purpose of assessing and evaluating the fidelity of services and/or programs in the district.
- Performs various complex professional accounting functions as assigned.

INTERNAL AUDITOR

- Develops long and short-range plans/programs including annual master schedule for evaluation of programs, departments, or processes on a district-wide basis for the purpose of ensuring that district resources are effectively scheduled and utilized.
- Performs audit procedures including identifying and defining issues, developing criteria, reviewing and analyzing evidence, conducting interviews, administering surveys, and documenting district processes and procedures for the purposes of affirming and/or correcting activities or processes.
- Prepares progress reports, activity reports, and recommendations for the purpose of providing up-to-date status of projects and activities and suggestions for corrective action, if applicable.
- Provides leadership and technical support for the purpose of designing, developing and maintaining an efficient auditing system and evaluating programs or activities.
- Serves as a technical resource to the Chief Finance Officer and staff for the purpose of providing information to meet the district's immediate and long-term needs.
- Assists in planning and conducting in-service activities in the audited areas for the purpose of conveying and/or receiving information and coordinating district activities.
- Participates in presentations, meetings, workshops and seminars for the purpose of conveying and/or gathering information required to perform functions.
- Maintains comprehensive and current knowledge of accounting principles, applicable laws, and regulations; maintains current information on new accounting principles, methods, trends, and advances in the accounting profession.
- Other duties as assigned.

ADDITIONAL JOB FUNCTIONS

Performs related duties as required.

MINIMUM TRAINING AND EXPERIENCE

Requires a Bachelor's degree in accounting supplemented by six to nine years of professional accounting experience. School district experience in accounting or auditing is preferred, but at least five years of experience with public sector accounting is required. CIA Certification required (existing or receiving as a term of employment). Must have at least three years of experience in auditing.

MINIMUM QUALIFICATIONS OR STANDARDS REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

Physical Requirements: Requires sedentary work that involves walking or standing some of the time and involves exerting up to 10 pounds of force on a recurring basis or routine keyboard operations.

Data Conception: Requires the ability to compare and/or judge the readily observable, functional,

INTERNAL AUDITOR

structural, or compositional characteristics (whether similar to or divergent from obvious standards) of data, people, or things.

Interpersonal Communication: Requires the ability of speaking and/or signaling people to convey or exchange information. Includes the giving of assignments and instructions to subordinates and co-workers. Includes the receiving of information and instructions from supervisor.

Language Ability: Requires the ability to read a variety of financial, administrative and statistical documents and reports. Requires the ability to prepare various types of reports and documents and enter computer data with the proper format, punctuation, spelling and grammar, using all parts of speech. Has the ability to speak before audience with poise, voice control and confidence.

Intelligence: Requires the ability to apply principles of logical thinking to define problems, collect data, establish facts and draw valid conclusions; to deal with several abstract and concrete variables. Requires the ability to apply influence systems in managing a staff; to learn and understand relatively complex principles and techniques; to make independent judgments in absence of supervision; to acquire knowledge of topics related to primary occupation. Must have the ability to comprehend and interpret received information.

Verbal Aptitude: Requires the ability to record and deliver information, to explain procedures, to follow and give verbal and written instructions; to counsel and teach employees. Must be able to communicate effectively and efficiently in a variety of technical and/or professional languages including accounting, budgeting, data processing, etc.

Numeric Aptitude: Requires the ability to add and subtract totals, to multiply and divide, to use mathematical formulas, to determine percentages and decimals and to determine time. Must be able to use advanced accounting mathematics and advanced applications of fractions, percentages, ratio and proportion.

Form/Spatial Aptitude: Requires the ability to inspect items for proper length, width, and shape.

Motor Coordination: Requires the ability to coordinate hands and eyes in using office equipment.

Manual Dexterity: Requires the ability to handle a variety of items, office equipment, control knobs, switches, etc. Must have minimal levels of eye/hand/foot coordination.

Color Discrimination: Requires the ability to differentiate colors and shades of color.

Interpersonal Temperament: Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under stress when confronted with emergency situations or tight deadlines. The worker may be subject to tension as a regular, consistent part of the job.

Physical Communications: Requires the ability to talk and hear: (talking: expressing or exchanging ideas by means of spoken words; hearing: perceiving nature of sounds by ear).

PERFORMANCE INDICATORS

Knowledge of Job: Has thorough knowledge of the methods, procedures and policies of the District as they pertain to the performance of duties of the Internal Auditor. Has knowledge of the functions and interrelationships of the District and other governmental agencies. Is knowledgeable in the laws, ordinances, standards and regulations pertaining to the specific duties and responsibilities of the position. Is able to help ensure compliance with all laws and regulations. Is able to make sound, educated decisions. Has thorough understanding of the generally accepted principles of accounting, and the standards, regulations and laws relating to financial accounting. Is knowledgeable of the implementation and control

INTERNAL AUDITOR

which must be exercised over the District's financial management systems and procedures. Is knowledgeable of internal controls over processes that could lead to financial deficiencies due to a breakdown of controls. Has knowledge of government budget development and administration, accounts payable and receivable, auditing and other functions of the division. Is capable of producing quality work which requires constant attention to detail. Knows how to provide effective training and supervision of assigned staff. Has the ability to offer instruction and advice to subordinates regarding district policies, methods and regulations. Is able to perform employee evaluations and to make recommendations based on results. Has the ability to offer assistance to co-workers and employees of other departments as required. Is able to take the initiative to complete the duties of the position without the need of direct supervision. Has the ability to plan, organize and prioritize daily assignments and work activities. Has good organizational, technical and human relations skills. Has the ability to learn and utilize new skills and information to improve job performance and efficiency. Has knowledge of proper English usage, punctuation, spelling and grammar. Has knowledge of modern office practices and technology; has skill in the use of computers for word and data processing and records management. Is able to read and interpret complex materials pertaining to the responsibilities of the job. Is able to assemble and analyze information and make written reports and records in a concise, clear and effective manner. Has thorough knowledge of the terminology and various professional languages used within the district. Knows how to maintain effective relationships with personnel of other departments, professionals and members of the public through contact and cooperation. Knows how to react calmly and quickly in emergency situations.

Quality of Work: Maintains high standards of accuracy in exercising duties and responsibilities. Exercises immediate remedial action to correct any quality deficiencies that occur in areas of responsibility. Maintains high quality communication and interaction with internal and external entities with whom the position interacts.

Quantity of Work: Performs described Essential Functions and related assignments efficiently and effectively in order to produce quantity of work which consistently meets established standards and expectations.

Dependability: Assumes responsibility for completing assigned work. Completes assigned work within deadlines in accordance with directives, policy, standards and prescribed procedures. Maintains accountability for assigned responsibilities in the technical, human and conceptual areas.

Attendance: Attends and remains at work regularly and adheres to policies and procedures regarding absenteeism and tardiness. Provides adequate notice to higher management with respect to vacation time and leave requests.

Initiative and Enthusiasm: Maintains an enthusiastic, self-reliant and self-starting approach to meet job responsibilities and accountabilities. Strives to anticipate work to be accomplished, and initiates proper and acceptable action for the completion of work with a minimum of supervision and instruction.

Judgment: Exercises analytical judgment in areas of responsibility. Identifies issues or situations as they occur and specifies decision objectives. Identifies or assists in identifying alternative solutions to issues or situations. Implements decisions in accordance with prescribed and effective policies and procedures and with a minimum of errors. Seeks expert or experienced advice where appropriate and researches issues, situations and alternatives before exercising judgment.

Cooperation: Accepts supervisory instruction and direction and strives to meet the goals and objectives of same. Questions such instruction and direction when clarification of results or consequences are justified, i.e., poor communications, variance with established policies or procedures, etc. Offers suggestions and recommendations to encourage and improve cooperation intra- and inter-departmentally.

Relationships with Others: Shares knowledge with managers, supervisors and co-workers for mutual benefit. Contributes to maintaining high morale among all employees. Develops and maintains cooperative

INTERNAL AUDITOR

and courteous relationships inter- and intra-departmentally, and with external entities with whom the position interacts. Tactfully and effectively handles requests, suggestions and complaints in order to establish and maintain good will. Emphasizes the importance of maintaining a positive image.

Coordination of Work: Plans and organizes daily work routine. Establishes priorities for the completion of work in accordance with sound time-management methodology. Avoids duplication of effort. Estimates expected time of completion of work elements and establishes a personal schedule accordingly. Attends required meetings, planning sessions and discussions on time. Implements work activity in accordance with priorities and estimated schedules.

Safety and Housekeeping: Adheres to all established safety and housekeeping standards. Ensures such standards are not violated.

Planning: Plans, coordinates and uses information effectively to enhance activities and production. Knows and understands expectations regarding such activities and works to ensure such expectations are met. Develops and formulates ways, means and timing to achieve established goals and objectives. Effectively and efficiently organizes, arranges and allocates manpower, financial and other designated resources to achieve such goals and objectives.

Organizing: Efficiently organizes own work and that of subordinate staff. Ensures that personnel understand what results are expected of them, and that each is regularly and appropriately informed of all matters affecting or of concern to them.

Leading: Provides a work environment which encourages clear and open communications. Has a clear and comprehensive understanding of the principles of effective leadership and how such principles are to be applied. Provides adequate feedback to personnel under charge concerning their performance. Commends and rewards personnel under charge for outstanding performance, and takes timely and appropriate disciplinary action as necessary. Exercises enthusiasm in influencing and guiding others toward achievement of established goals and objectives.

Controlling: Provides a work environment which is orderly and controlled. Coordinates, audits, and controls manpower and financial resources efficiently and effectively. Coordinates, audits, and controls the utilization of materials and equipment efficiently and effectively. Has a clear and comprehensive understanding of established standards, methods and procedures.

Decision Making: Exercises discretion and judgment in developing and implementing courses of action affecting functions under charge. Recognizes when a particular policy, procedure or strategy does not foster the desired result, and moves decisively and explicitly to develop and implement alternatives.

Creativity: Regularly seeks new and improved methodologies, policies and procedures for enhancing the effectiveness of functions under charge. Employs imagination and creativity in the application of duties and responsibilities. Is not averse to change that supports achievement of goals and objectives.

Human Relations: Strives to develop and maintain excellent rapport with personnel under charge. Listens to and considers their suggestions and complaints, and responds appropriately. Establishes a work environment to promote and maintain mutual respect.

Policy Implementation: Has a clear and comprehensive understanding of policies regarding functions under charge and the function of the organization. Adheres to policies in the discharge of duties and responsibilities, and ensures the same from personnel under charge.

Policy Formulation: Maintains awareness of changes in operating philosophies and policies, and routinely reviews policies to ensure any changes in philosophy or practice are appropriately incorporated into

INTERNAL AUDITOR

functions under charge. Recognizes and understands the relationship between operating policies and practices and morale and performance. Strives to ensure that established policies enhance same.

DISCLAIMER: This job description is not an employment agreement or contract. Management has the exclusive right to alter this job description at any time without notice.