

STOCKTON UNIFIED SCHOOL DISTRICT

AUDITOR

DEFINITION

Plan and perform work that requires a professional knowledge of accounting and auditing procedures in the audit of District operations including, but not limited to, general accounting, payroll, program compliance, student body funds, all District funds and attendance; perform work related to the budget process; and perform related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Principal Auditor. May supervise assigned support staff.

EXAMPLES OF DUTIES– Duties may include, but are not limited, to the following:

Assist with the administration of auditing/accounting policies and procedures throughout the District.

Make recommendations and advise district management staff regarding compliance with laws, rules, and regulation to school district finance and attendance administration.

Recommend procedural changes resulting from the work of the internal audit staff to the appropriate superior.

Prepare and present oral and written reports of work performed, including conclusions, findings and recommendations.

Examine a wide variety of accounting and student attendance records, procedures, and systems of internal control to determine compliance with laws, regulations and procedures, and to determine that records, distributions, revenues, and disbursements are accurate and documented, and prepare written reports of audit findings.

Contact school personnel, administrators, and employees of governmental agencies and commercial firms, regarding financial, , student attendance or procedural matters related to assigned audits in order to obtain information, explain regulations and procedures, resolve discrepancies, correct procedural problems, and effect better communication and cooperation.

Audit funds of secondary and occupational center student bodies, school district funds on student body books, cafeteria cash collections and school lunch programs, and financial transactions and reports of other organizational units.

Analyze and verify financial statements, records and cash, including cash collections, bank accounts, income, and expenditures, accounting distributions, inventories, accounts receivable and payable, and other assets and liabilities.

Audit payroll time reports and records in schools and offices to determine compliance with rules and procedures and to determine the accuracy of reporting employee name and social security number, location, basis, time, salary range and rate, fund, and related data.

Audit school records of student enrollment and attendance.

Audit records and procedures of District organizational units.

Review purchasing procedures throughout the District.

Develop and install accounting procedures, perform special audits, and conduct research as necessary.

Assist in budget analysis and preparation.

Perform related duties as assigned.

## QUALIFICATIONS

### Knowledge of:

- Organizational and supervisory skills
- Accounting and auditing principals and procedures
- Laws, rules and regulations pertaining to school district finance administration
- Theory and practice of school finance requirements
- Methods of statistical analysis
- Electronic data processing as it pertains to accounting systems and procedures
- Oral and written communication skills

### Ability to:

- Prepare and provide sufficient and competent evidential matter to support conclusions regarding the condition of the adequacy, effectiveness and efficiency of the systems of control and the quality of ongoing operations
- Communicate clearly and concisely, both orally and in writing, throughout the performance of duties, including reports of findings and recommendations
- Follow-up and report on the implementation of approved recommendations
- Prepare detailed financial and budget analyses, trends and projections
- Maintain a sufficiently independent state of mind to clearly demonstrate objectivity in matters affecting audit conclusions
- Maintain the confidentiality of information acquired during the course of performing assigned duties

### Education and Experience:

- Any combination of education, training and experience equivalent to graduation from an accredited college or university with a Bachelor's degree in accounting or auditing
- Additional years of field auditing experience may be substituted for the required four (4) years of college on a year-for-year basis
- Experience in school district auditing is preferable

### License and Certificates:

- Possession of valid California driver's license
- Valid First Aid and CPR certificates must be obtained within six (6) months from the date of hire

### Salary Placement:

Management Salary Team Schedule

Tier 5, Range 01

12-month work year

Board Approval: 12/01/04

11/18/99

Management re-alignment effective 03/01/19