

## East Side Union High School District

**JOB TITLE: Senior Manager of Internal Controls**  
(Senior Management of the Classified Service)

### DESCRIPTION OF BASIC FUNCTIONS AND RESPONSIBILITIES

Under the supervision of the Board of Trustees, through the Board and the Chair and Vice Chair of the Audit Committee, the **Senior Manager of Internal Controls** is responsible for assisting District management and staff in: (1) development, coordination and implementation of internal accounting, systems, financial and managerial controls and audit procedures with particular emphasis on the District's bond program, contracting practices and school-site cash handling and accounting practices, and (2) the detection and investigation, as necessary, of the possible misuse and/or misappropriation of funds, theft and any other unlawful financial activities committed against the District including the District's Capital Improvement Programs, Bond Projects, Division of Instructional Programs, Food Services, Human Resources Division, and all programs within the Business Services Division. The **Senior Manager of Internal Controls** will formulate and carry out processes and procedures to help prevent fraud and recover losses where possible.

**SUPERVISOR:** Reports to the Board of Trustees.

### PURPOSE

The Board of Trustees of the East Side Union High School District (Board) desires to incorporate a program of investigation, audit, inspection, and performance review of internal organizational functions to provide increased accountability, transparency, promote fiscal responsibility, assist management in the establishment and maintenance of effective systems of control and to assist in improving operations, including deterring and identifying fraud, waste, abuse and illegal acts. The **Senior Manager of Internal Controls** shall be independent to assure that no interference or influence external to the office adversely affects his / her independence and objectivity.

### TYPICAL FUNCTIONS AND DUTIES

- a. Investigative and Review Duties and Responsibilities.
  - i. Initiate, conduct, supervise, and coordinate investigations and reviews as directed by the Board and as may be requested by Administration designed to detect, deter, prevent and eradicate fraud, waste, financial mismanagement, fiscal misconduct.
  - ii. Investigate, inspect, review and monitor the performance of functions and programs either in response to a complaint or on the **Senior Manager of Internal Controls'** own initiative, in order to detect, mitigate and prevent financial misconduct, inefficiency and waste within the programs and

operations of the District. The **Senior Manager of Internal Controls** may, as necessary or appropriate, coordinate such reviews and investigations with the Superintendent, District's Legal Counsel or the Director of Human Resources.

- iii. Receive, review and investigate all complaints regarding financial misconduct in District-funded projects, programs, contracts or transactions.
  - iv. Monitor the District's Fraud Hotline, follow-up and conduct reviews and investigations when merited and appropriate.
  - v. Prepare written reports and make oral presentations of investigations and findings for presentation to the Board, the Audit Committee, the CBOC, and/or the District community.
- b. Auditing Duties and Responsibilities.
- i. Conduct financial, compliance, performance, management, operational, or other audits of all District operations and activities with particular emphasis on the District's Measure G and Measure E bond programs to independently review and assess:
    - A. Due and proper authorization of financial activities and programs.
    - B. Activities and programs are operated in compliance with applicable laws, policies, regulations and grants/contracts.
    - C. Revenues are being properly collected, deposited, and recorded.
    - D. Resources or assets, including funds, property and personnel, are adequately safeguarded, controlled and used in an effective, proper, lawful and efficient manner.
    - E. Financial and other reports are being provided that fairly and fully disclose information as required by law.
    - F. Whether there are indicators of financial mismanagement, waste, fraud, abuse or illegal acts.
    - G. Whether District and site disbursements are made with necessary supporting documentation and in compliance with District policies and regulations.
    - H. There are adequate policies, operating and administrative procedures and practices, systems or accounting controls and internal management controls which management has established.
  - ii. Review compliance of District sites, departments and programs with established policies, procedures and applicable laws including but not limited to inventory controls and procedures and surplus property laws and policies.
  - iii. Review, develop, implement and monitor system of internal financial controls to ensure effective, compliant and efficient operations district wide.
  - iv. Plan and carry out special projects as directed by the Board.
  - v. Assist District staff in the performance of their oversight function of charter schools.

- vi. Prepare written reports and make oral presentations of activities and audits to the Board, the Audit Committee, the CBOC and/or the District community with appropriate recommendations.
- vii. Monitor implementation of appropriate corrective action where necessary.
- c. Technical Assistance and Support.
  - i. Maintain effective liaison with external auditors, Superintendent, Superintendent's Council, Citizens Bond Oversight Committee (CBOC) and the District's Audit Committee; advise and answer for District's internal audit functions.
  - ii. Meet with the Board of Trustees, Audit Committee, Citizens Bond Oversight Committee (CBOC) to provide reports and recommendations; attends and participates as appropriate at Board Meetings.
  - iii. Coordinate with other offices, Charter Schools and outside agencies; meet with school/program managers as needed and provides internal control functions and processes. Provide recommendations for accounting procedures as necessary.

## QUALIFICATIONS

- Bachelor's degree from an accredited college or university in Accounting, Business, Public Administration, or other related field.
- C.P.A., or C.I.A., or C.F.E. certificate; **and** at least five years of professional-level work experience conducting audits;
- **Applicable professional certification desirable;**
- Five-to-Seven years of management-level experience as a department head or lead manager of internal audits **desirable;**
- Demonstrated experience administering public bond programs.
- Knowledge of the laws governing public school finance and operations in California;
- Experience working with external independent auditors;
- Experience working with state and federal regulatory agencies;
- Experience in managing confidential investigations;
- Ability to effectively communicate complex concepts both orally and in writing;
- Ability to analyze and evaluate accounting procedures, data and internal controls;
- Possession of a valid California Driver's License.

## SPECIAL NOTES

- An employee in this class may be subject to the reporting requirements of the District's Conflict of Interest Code.
- The **Senior Manager of Internal Controls** shall not conduct or supervise an investigation, audit, inspection or review on any activity or program for which s/he was responsible or in which s/he was employed for the preceding five (5) years.
- Senior Management of the Classified Service Position-Salary \$135,000.00

## WORKING CONDITIONS/PHYSICAL ABILITIES

Indoor, office setting;

Required to travel by own vehicle to and from District sites and to work at remote District sites as needed to perform work activities;

Occasionally required to move about large District high school sites;

Seeing to read, prepare, and proofread documents;

Perform assigned duties;

Sitting for extended periods of time;

Dexterity of hands and fingers to operate a computer keyboard and other office equipment.

## DECISION-MAKING AND PROBLEM SOLVING

Employ basic investigative and interviewing techniques and deductive reasoning. Must be capable of working in an environment of, and observing, strict confidentiality. Makes recommendations based upon investigative findings; identifies material limitations of investigation analysis, if any, to key decision-makers.

Determine the effectiveness of accounting, financial, and managerial controls, accuracy of recorded data and compliance with applicable laws, policies and procedures; and makes recommendation as appropriate.

Ability to use non-traditional creative approaches to problem solving; recommends new and revised standards, policies, procedures, etc; uses specialized techniques in analysis of collected data; situations are varied and frequently highly complex.

## EMPLOYMENT STANDARDS

The position of **Senior Manager of Internal Controls** requires a person of integrity, objectivity, competence, confidentiality, and independence;

Ability to plan, organize, and control internal investigations and reviews, ability to analyze, interpret and adhere to collective bargaining unit contracts with regard to the rights of represented employees;

Ability to plan, organize, and control comprehensive internal audit services, ability to analyze, interpret, and apply state laws, federal compliance requirements and local regulations and policies;

Knowledge of accounting principles (GAAP), auditing standards (GAAS) and governmental accounting procedures (GASB);

Knowledge of school law, financial management practices and principles, accounting, auditing, budgeting, financial analysis and research techniques as they apply to schools;

Knowledge of principles of contract administration, program management, construction management and project management of public bond programs and general knowledge of public bidding laws;

Ability to analyze, interpret and apply laws, codes, regulations, policies, and court / case law decisions affecting schools;

Ability to design and implement computer worksheets and programs;

Advanced public speaking skills including communicating both orally and in writing with large and small audiences;

Mastery skill in financial and statistical analysis, creative and adaptive program planning, design, implementation, maintenance and evaluation.

Board Approved: 09/20/2012