# METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA
## CLASSIFICATION DESCRIPTION

<table>
<thead>
<tr>
<th>Classification Title:</th>
<th>ASSISTANT GENERAL AUDITOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bargaining Unit:</td>
<td>01- Unrepresented</td>
</tr>
<tr>
<td>Class Code: 985</td>
<td>Grade: 79 EEOC Category: 1</td>
</tr>
<tr>
<td>Physical Class: 2 – Light</td>
<td></td>
</tr>
<tr>
<td>Typical Career Path:</td>
<td>General Auditor / Assistant General Auditor / Principal Auditor / Senior Deputy Auditor / Deputy Auditor III / Deputy Auditor II / Deputy Auditor I</td>
</tr>
<tr>
<td>Group Audit</td>
<td></td>
</tr>
<tr>
<td>Reports to: General Auditor</td>
<td></td>
</tr>
</tbody>
</table>

## JOB SUMMARY

Assistant department head and District officer position which manages staff and assists in the administration of the Audit Department. Assists the General Auditor in establishing and executing audit business plans. Assesses adequacy of internal accounting and administrative control systems to ensure that Metropolitan assets are properly accounted for and safeguarded to maintain the reliability of financial statements and to provide for compliance with bond covenants, applicable laws and regulations, and orders of the Board of Directors. Directs audit staff activities to ensure that audit objectives are met and that appropriate audit coverage is achieved in the review of Metropolitan’s organizational, operational, and financial activities.

## ESSENTIAL FUNCTIONS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

1. Assist in the planning, organizing, and management of the department’s activities including management of staff and oversight of consultants to ensure that results are accomplished efficiently and in accordance with applicable auditing standards.

2. Manage staff through subordinate supervisors, including selecting employees, assigning work, providing training and development, evaluating performance, and building a motivated effective team to ensure that organizational goals for diversity, career development, productivity, performance management, and employee development are met.

Job Title: Assistant General Auditor  
Job Code: 985  
Revised Date: 10/26/04  
Salary change Grade 67 to 79 per Board Letter 8-8 dated 10/12/04  
Supersedes Assistant Auditor, dated 8/20/04
3. Assist in directing operational, financial information systems, and contract or compliance audits of Metropolitan’s activities and accounting systems to ensure appropriate audit coverage.

4. Review comprehensive audit plans to ensure that audit programs and procedures identify and address areas of risk and minimize Metropolitan’s potential exposure.

5. Develop, implement, and monitor high-level standards of independent professional judgment during the audit process to ensure that Metropolitan’s assets are properly safeguarded.

6. Provide input to management on business matters, and act in an advisory capacity to Metropolitan management and the Board of Directors on audit-related activities to ensure that organizational goals and objectives are met.

7. Supervise Audit Department administrative duties related to: budget development and administration, approval of Board letters and correspondence, and the preparation of annual business plans to ensure timely and cost-effective accomplishment of related activities.

8. Direct the preparation of other planning documents to ensure that departmental activities support the Audit Department’s mission, goals, and objectives.


10. Perform other related duties as required.

MINIMUM QUALIFICATIONS

Education and Experience

- Bachelor’s degree from an accredited college or university majoring in accounting, business administration, computer science, or a related field and 8 years of progressively responsible experience in professional accounting theory and auditing techniques, 4 years of which must have been at the supervisory/managerial level.

OR

- Master’s degree from an accredited college or university, majority in accounting, business administration, computer science, or a related field and 6 years of progressively responsible managerial experience in professional accounting theory and auditing techniques.

OR

- Equivalent experience as deemed appropriate by the General Auditor.

CERTIFICATES, LICENSES, AND REGISTRATIONS - Certification/experience as deemed appropriate by the General Auditor

- California Certified Public Accountant (CPA) (preferred)
Metropolitan Water District of Southern California
Assistant General Auditor

- Valid state driver’s license

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:
- Management/supervisory concepts and techniques
- Budgetary concepts and procedures
- Standard policies and procedures related to accounting and auditing
- Accounting theory and auditing techniques
- Current accounting pronouncements
- Computers and automated accounting and financial systems
- Bond covenants, laws, and regulations relevant to auditing, accounting, and financial systems

Skill and ability to:
- Manage a diverse workforce
- Manage complex projects or assignments
- Use complex auditing software
- Prepare and deliver clear, concise, and well-organized presentations to a wide variety of audiences including management, the Board of Directors, and external and member agencies
- Prepare comprehensive administrative and technical documents and reports
- Effectively interface with external auditors, regulatory and member agencies, professional auditing organizations, and Metropolitan staff
- Travel to various and remote sites within Metropolitan’s service area

PERFORMANCE CATEGORIES

Performance expectations would typically be tailored to the job and incumbent. The general categories for this job could include but are not limited to:

- Budget
- Risk and audit results analysis
- Productivity measures for employees
- Qualitative measures for maintaining compliance with applicable auditing standards
- Problem-solving
- Customer satisfaction
- Mutually beneficial working relationships with regulatory and member agencies, and professional auditing organizations
- Employee development to meet Metropolitan near- and mid-term needs
- Selection and retention of workforce to meet Metropolitan’s diversity objectives
SUPERVISORY RESPONSIBILITY/ACCOUNTABILITY

Supervisory scope
- Small work group of 8-10 professional employees

Project management examples:
- Supervise very complex audit assignments or work of a political or sensitive nature