

**METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA**  
**CLASSIFICATION DESCRIPTION**

<b>Classification Title:</b>	<u><b>GENERAL AUDITOR</b></u>		
<b>Bargaining Unit:</b>	<u>00 - Executive</u>		
<b>Class Code:</b> 041	<b>Grade:</b> FR	<b>EEOC Category:</b> 1	<b>Overtime Exempt:</b> <u>Y</u>
<b>Physical Class:</b>	<u>2 - Light</u>		
<b>Typical Career</b>	General Auditor / Assistant General Auditor / Principal Auditor		
	<u>Senior Deputy / Deputy Auditor III</u>	<u>/ Deputy Auditor II</u>	
	<u>Deputy Auditor I /</u>	<u>/</u>	
<b>Group:</b>	<u>Audit</u>		
<b>Reports to:</b>	<u>Board of Directors/Special Audit Committee</u>		

**JOB SUMMARY**

Department Head and District executive officer position which is responsible for the management of the Audit Department. Acts as an advisor to the Board of Directors on audit and financial matters. Establishes and executes business and work plans for the department, including an annual budget. Directs audits or reviews to assess the adequacy of internal accounting and administrative control systems to help ensure that: assets are properly accounted for and safeguarded from loss; accounting records and financial reports are accurate and reliable; and bond covenants, applicable laws and regulations, and policies of the Board of Directors are complied with. Directs the overall performance of the Audit Department staff in conducting financial, operational, information systems and other audits or reviews. Coordinate audit efforts with Metropolitan's external auditors and administers the Board's external audit services contract, as well as other audit/consulting services agreements for the department.

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

1. Plan, organize, and manage the department's work activities including management of staff and oversight of consultants to ensure that results are accomplished efficiently and in accordance with applicable auditing standards.
2. Report to the Board of Directors, through the Audit Sub-Committee or other appropriate committees the findings, and recommendations resulting from the audits or reviews conducted by the department or consultants retained on behalf of the department. Provides similar input to management and staff in accordance with established policies of the Board.
3. Formulate and implement department policies and procedures; administer internal records of the department; establish department auditing standards and procedures and administer activities to ensure that Metropolitan's mission, goals, and objectives are met.
4. Direct operational, financial, information systems, and contract or compliance audits of Metropolitan's activities and accounting systems to ensure appropriate audit coverage.

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5. Direct the preparation of reports, documents, Board letters, and other correspondence to ensure appropriate and effective communication of departmental activities; make presentations to the Board of Directors, as required, to keep them apprised of Metropolitan's current audit activities.
6. 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 involvement are met.
7. Provide input to management on business matters, and act in an advisory capacity to Metropolitan's management and the Board of Directors on audit-related activities to ensure that organizational goals and objectives are met.
8. Coordinate audit efforts with external auditors retained by the Board of Directors and administer Metropolitan's contract for external audit services to ensure that activities are appropriately conducted.
9. Direct the work of contract auditors and administer the contracts of consultants engaged to assist the department.
10. Manage the planning, development, and monitoring of the Audit Department's budget to ensure the most efficient use of resources, adherence to established guidelines, and accurate and timely reporting of budgetary information.
11. 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, majoring 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**

- Such experience as the Board of Directors deems appropriate.

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**CERTIFICATIONS, LICENSES, AND REGISTRATIONS**

- California Certified Public Accountant (CPA) or equivalent or such licenses/certifications as the Board of Directors deems appropriate.
- 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.
- Effectively articulate and implement organizational goals and objectives.
- Manage complex projects or assignments.
- 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 the area and other Metropolitan areas.

**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 employee performance
- Qualitative measures for maintaining compliance with applicable auditing standards
- Problem-solving related to area of responsibility
- Customer satisfaction
- Mutually beneficial working relationships with regulatory and member agencies, and professional auditing organizations

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Revised Date: 8/20/04

Supersedes General Auditor dated 4/12/00

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- Employee development to meet Metropolitan's 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 approximately 10 professional employees

**Project management examples:**

- Supervise very complex audit assignments or work of a political or sensitive nature.