



THE METROPOLITAN WATER DISTRICT  
OF SOUTHERN CALIFORNIA

## PRINCIPAL AUDITOR

<b>Group-Section:</b> Office of the General Auditor	<b>FLSA Status:</b> Exempt <b>Bargaining Unit:</b> MAPA	<b>Salary Grade:</b> 058 <b>Job #:</b> 216
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### JOB SUMMARY

Serves as a technical expert in one of three audit areas and manages audit projects within that area. Responsibilities include leading projects that review and appraise the adequacy of internal accounting and administrative control systems for compliance with policies and procedures and applicable laws and regulations.

### OVERSIGHT

**Supervision Received:** Receives direction from the Team, Unit, Section, or Group Manager.

**Supervision Given:** May exercise technical and/or functional direction over assigned staff.

### JOB DUTIES

1. Plans audit work; performs audit field work; reads documentation and interviews system owners, managers, and users to flow chart key system processes; develops audit planning documents according to Metropolitan standards; and develops audit program and field work plan with other auditors or principal auditors and reviews program with Assistant General Auditor.
2. Plans audit projects; participates in project planning to gain an understanding of Metropolitan's key initiatives; oversees auditor efforts in performing control and risk assessments of policies, procedures, processes, and computer systems to improve and support Metropolitan's business and operational requirements; and coordinates the work to be performed with all levels of management.
3. Organizes and manages the field work phase of projects; trains and counsels auditors on optimum ways to perform audits; assists auditors in gathering and analyzing data, assists in evaluating risk management efforts, and evaluates control and governance processes established by management; and reviews the quality of auditor work to ensure that fieldwork, audit testing, documentation of conclusions is in compliance with department standards and conforms with professional standards.
4. Provides lead direction and develops findings and recommendations; meets with clients to verify and discuss results; and provides overall opinion to client.
5. Monitors disposition of results communicated to management; and ensures management actions have been effectively implemented or that senior management has accepted the risk without action required.
6. Develops and reports audit opinion and comments and recommendations; reviews findings with client and compiles final report; and prepares and presents results of audits to management as required.

7. Prepares reports of audit opinion and comments and recommendations that will be used to report status to the Audit Committee and to the Board of Directors by the General Auditor.
8. Participates in the development and documentation of policies and procedures, annual audit work plan, quarterly reporting of plan status; and monitors work activities to ensure compliance with established standards and procedures.
9. May provide input in the performance evaluation of auditors as requested; assists in development and revision of audit policies, procedures, and standards; and assists in the development of the annual audit work plan of projects.
10. Assists in the preparations of audit presentations as requested.
11. Performs other related duties as required.

## **EMPLOYMENT STANDARDS**

### **MINIMUM QUALIFICATIONS**

**Education and Experience:** Bachelor's degree from an accredited college or university in business administration, engineering, public administration, or related field, or a field specifically related to the work group assigned and eight years of increasingly responsible public sector, water industry, public utility, or related experience, including two years at the Senior Auditor level; or a masters degree from an accredited college or university in a business administration, engineering, public administration, or related field, or a field specifically related to the work group assigned and six years of increasingly responsible public sector, water industry, public utility, or related experience including two years at the Senior Auditor level.

**Required Knowledge of:** Accounting, principles, theory, and techniques; computers and automated accounting and financial systems, budgetary concepts, and procedures; information technology environments; SDLC methodologies; project management; standard policies and procedures related to accounting and auditing; and laws and regulations relevant to auditing, accounting, and financial systems.

**Required Skills and Abilities to:** Manage and conduct complex audit projects; prepare comprehensive administrative and technical documents and reports; interpret and analyze audit results; review work products for detail and adherence to guidelines; establish collaborative working relationships with internal organizational units and external organizations; prepare presentations for executive management and the Board; and use business and auditing applications.

### **CERTIFICATES, LICENSES, AND REGISTRATIONS REQUIREMENTS**

#### **Certificates**

- None

#### **Licenses**

- Valid California Class C Driver License

**Registrations**

- None

**DESIRABLE QUALIFICATIONS**

- Certified Public Accountant from the State of California
- Certified Internal Auditor
- Certified Information Systems Auditor

**PHYSICAL DEMANDS/WORK ENVIRONMENT**

The physical demands and work environment characteristics described here are representative of those that must be met or may be encountered by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Physical Demands:** The work is sedentary. Typically, the employee may sit comfortably to do the work. However, there may be some walking; standing; bending; carrying of light items such as paper, books, or small parts; driving an automobile, etc. No special physical demands are required to perform the work.

**Work Environment:** The work environment involves everyday risks or discomforts that require normal safety precautions typical of such places as offices, meeting and training rooms, libraries, and residences or commercial vehicles, e.g., use of safe work practices with office equipment, avoidance of trips and falls, observance of fire regulations and traffic signals, etc. The work area is adequately lighted, heated, and ventilated. May travel to various sites requiring overnight stay.

**Vision Requirements:** No special vision requirements