

**MONTGOMERY COUNTY PUBLIC SCHOOLS
CLASS DESCRIPTION**

OFFICIAL TITLE: Supervisor	CODE: 0665	SQ/OQ: Not Applicable
WORKING TITLE: Supervisor, Internal Audit	GRADE: O	MONTHS: 12
SUMMARY DESCRIPTION OF CLASSIFICATION: Under the direction of the Board of Education (Board) is responsible for planning and conducting all internal audits of financial activities and operations of the school system; assisting and advising in the development and maintenance of effective internal controls; performing tests of transactions and internal controls; evaluating compliance with MCPS financial management policies and procedures; and assisting in developing and implementing financial management procedures and systems to improve cost efficiencies and process management; and for supervising internal audit staff.		
MINIMUM QUALIFICATION STANDARDS		
KNOWLEDGE, SKILLS, AND ABILITIES: Thorough knowledge of accounting and auditing principles and practices and their application to a wide variety of fiscal and operations auditing problems, along with an understanding of the technical aspects of computer applications as related to the auditing function in the various stages of development, testing, installation, and modification. Considerable knowledge of office procedures, practices, and equipment. Knowledge of school accounting procedures and systems highly desirable. Considerable ability to effectively develop and complete fiscal and operations audits. Considerable ability to plan, organize, and coordinate the efforts of a staff of internal auditors. Ability to manage contracts involving management consultant and accounting firms. Considerable ability in oral and written communication, including the ability to develop clear, concise, and comprehensive reports. Considerable skill in analyzing accounting/auditing problems and recommending or implementing actions to overcome them.		
EDUCATION, TRAINING, AND EXPERIENCE: Master's degree from an accredited college or university in accounting, business administration or related field and/or a CPA certificate. Considerable varied and increasingly responsible experience in fiscal and operations auditing, including supervisory experience. Experience in public accounting, government auditing, and management consulting highly desirable. Other combinations of education and experience that include considerable advanced coursework in accounting, information systems, finance, and auditing and which provide the knowledge, abilities and skills necessary to perform effectively in the position may be considered.		
CERTIFICATE AND LICENSE REQUIREMENTS: None		
PHYSICAL DEMANDS: None		
SPECIAL REQUIREMENTS: None		
OVERTIME ELIGIBLE: No		
EXAMPLES OF DUTIES AND RESPONSIBILITIES: Supervises and participates as required in planning and conducting fiscal and operations audits of departments and schools to determine the adequacy of internal controls, and compliance with policies and procedures; the degree of accomplishment of program objectives, and compliance of financial transactions with laws, contracts, Board policies and acceptable accounting and auditing principles. Serves as liaison for daily work with external financial auditors and with other MCPS and county government		

offices, which provide data for annual financial reports. Supervises the day-to-day work of the auditing staff; oversees audit activities; trains subordinates, and participates in the evaluation of internal auditors. Advises the Board Chief of Staff on fiscal and business matters. Supervises and participates as required in the following duties: Performs central office audits on an annual basis, such as, MCPS Employee's Benefit Plan, Centralized Investment Fund, payroll, parking, and cell tower revenue; inventories of textbooks, school supplies, gas and oil, automotive parts, furniture and equipment, etc.; and also audits of non-annual projects such as, review of computer program applications, adequacy of insurance program controls, and special task petitions. Audits financial records of schools' independent activity funds; analyzes the procedure followed in controlling receipts and expenditures for all school activities; reviews payroll procedures to determine if Board policies are being followed. Supervises the preparation of reports of findings and, where necessary, recommends remedial action. Ensures that advisory audit services and assistance are provided to central offices and schools and that necessary control are maintained to accomplish administrative and financial policies, plans, programs, and procedures established by the Board. Provides training and professional development for School Business Administrators and School Financial Specialists as needed. Provides responsive support for complaints or incidents filed through the Board's online submission portal. Performs related duties consistent with the scope and intent of the position.

Class Established:

Date(s) Review:

Date(s) Revised:

This description may be changed at any time.

Note: A general guide to class description, which includes definitions of standard terms used, is considered an integral part of this description and is available from the Office of Human Resources.