

BALTIMORE COUNTY PUBLIC SCHOOLS

JOB TITLE: Senior Auditor

REPORTS TO: Audit Manager

DEFINITION: Performs advanced professional, analytical, and interpretive functions for the Office of Internal Audit (the Office) and Baltimore County Public Schools (BCPS) under the general direction of an Audit Manager. This position will serve as the lead in the development, implementation, and evaluation of financial, operational, IT, and compliance internal audits for assigned organizational areas and functional activities in accordance with the Annual Audit Plan approved by the Board Audit Committee. This position will also be required to conduct investigations of fraud, waste, and abuse.

EXAMPLES OF DUTIES:

- *The Senior Auditor may perform the following duties in adherence with Board policy and established office operating procedures:*
- Assists with the development of the approved annual work plan, including risk assessment, goals, objectives, and staff activities for the year
- Establishes and maintains a professional rapport with all internal and external parties.
- Conducts multiple internal and risk-based audits, fraud investigations, and special projects under the general direction of an Audit Manager.

For internal and risk-based audits performed:

- Documents current operating practices through interviews, observation, investigation and testing.
- Tests transactions (utilizing automated and/or traditional auditing methods) and analyze results of testing. Identify through investigation and analysis, underlying causes and contributing factors to noted problems.
- Designs appropriate internal audit programs based upon the review and evaluation of underlying financial and business risks.
- Addresses all objectives and risks identified in audit planning and concludes on operational effectiveness and efficiency, considering industry best practices.
- Prepares clear and concise working papers and other documentation supporting discussions, operational facts and results of testing to justify conclusions.
- Identifies and documents audit issues and develops appropriate recommendations.
- Communicates recommendations to management through logical, clear and concise written and oral means to gain understanding and agreement on audit issues and commitment to implement corrective action.
- Prepares formal written reports, expressing conclusion on the adequacy and effectiveness of the system and the efficiency with which activities are carried out.

- Performs follow-up audits to evaluate management's implementation of Action Plans. Monitors project status and issues on a timely basis and reports progress and issues to an Audit Manager or Chief Audit Executives timely and regularly.

For fraud investigations performed:

- Reviews and analyzes case information related to fraud, waste, and abuse claims.
 - Reviews applicable rules, policies, laws, and regulations.
 - Develops the Investigation Approach.
 - Conducts internet/social media research related to allegations.
 - Conducts interviews of various individuals, including management and those named in the allegations.
 - Collects, processes, and catalogs evidence to adequately support and document case results.
 - Prepares formal written investigative reports.
 - Interacts with law enforcement.
 - Testifies at legal or administrative hearings.
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- Provides client assistance and recommendations to schools, central offices, Board of Education of Baltimore County (Board), and external agencies.
 - Attends Board Audit Committee meetings.
 - Assists the external auditors to the degree that is necessary and appropriate.
 - Represents the Office on various committees and participates in formal presentations, as required.
 - Assists in the cross-training of staff and the professional development of the audit teams.
 - Sets and attains personal goals and the required professional development goals.
 - Utilizes various types of software applications, including data analysis software and electronic work papers, to facilitate efficient and effective audits and investigations.
 - Updates the Audit Manager through regular interaction and status reports with regard to assigned projects, staffing requirements, and the number of project hours used.
 - Performs other duties as required.

MINIMUM QUALIFICATIONS:

Education, Training, and Experience:

- Graduation from an accredited college or university with a bachelor's degree in accounting, finance, business administration, and/or management sciences.
- Five years of progressively responsible accounting, auditing or management experience.
- Experience with data analysis software, electronic audit work papers, and MS Office Suite required.

Licenses and Certificates:

- Possession of a certification or qualification for certification as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Fraud Examiner (CFE), or Certified Information Systems Auditor (CISA) is required.

Note: Other combination of applicable education, training, and experience which provide the knowledge, skills and abilities necessary to perform effectively in the position, may be considered.

Knowledge, Skills, and Abilities:

The Senior Auditor performs assigned duties in accordance with accepted International Professional Practices Framework (Redbook) standards that require the following:

- knowledge of accounting and auditing principles and standards,
- independence and objectivity,
- adherence to the ethics, confidentiality, and integrity standards,
- ability to assess risk relative to the proper application of controls, and;
- knowledge of federal, state, and local regulations.

The Senior Auditor will also serve as a leader and a role model to promote the image of the Office by producing quality work, sharing knowledge and exhibiting professionalism. Therefore, the Senior Auditor must display:

- the ability to address difficult and sensitive issues in a timely and effective manner,
- the ability to work independently and with varying levels of personnel,
- the ability to manage multiple projects or a single project in a complex environment,
- the ability to manage competing priorities,
- the ability to effectively use and easily learn various software applications,
- excellent oral communications skills (includes presenting to the Board of Education, Audit Committee members, and BCPS Management) and;
- excellent written communication skills (includes writing audit reports, managerial memos, etc.).

PHYSICAL AND ENVIRONMENTAL CONDITIONS:

The work is performed primarily in an office setting. Occasional walking, standing, bending, or stooping, and carrying of light objects are required. The position also requires traveling to schools, offices, and attorney and government agency offices. The hands are regularly used to write, type, key, and handle small controls and objects. The work also involves frequent interruptions, deadline pressures, overtime hours, and emergency situations.

CONDITIONS OF EMPLOYMENT:

Persons appointed to this class regularly may be required to work evenings and after regularly scheduled hours with little or no advanced notice.

COVID-19 VACCINATION REQUIREMENTS: Baltimore County Public Schools (BCPS) is committed to providing the highest quality education to BCPS students and staff while ensuring the health and safety of its students, employees, customers, clients, contractors, interns, and other visitors. BCPS strongly encourages all persons to be fully vaccinated and boosted against COVID-19. Information about accessing COVID-19 vaccines and boosters can be found at <https://coronavirusvaccineoutreach-bc-gis.hub.arcgis.com/>. Detailed information about BCPS' COVID-19 mitigation plan and requirements can be found at <https://www.bcps.org/covid19>.

FLSA: Exempt

SALARY: Grade 08 on the BCPS CASE 12 Month payscale \$84,564 - \$123,194.

Eligible for the Baltimore County Employees' Retirement System.

This document describes the duties and responsibilities of a position. It shall not be held to exclude duties not referenced nor limit the right of management to assign work to employees.

Citizenship, residency or work VISA in United States required

Application Instructions

Please read and carefully follow the instructions provided below.

- Applicants are required to have a completed application on file for employment with Baltimore County Public Schools (BCPS). Each time an applicant applies to a job with BCPS, the application **must be resubmitted**. If an applicant started an application with BCPS in the past and at a later date decides to apply for additional positions, it is the applicant's responsibility to review the entire application and ensure that all data is up to date (for example, the applicant may need to add additional schooling or certifications, an additional work experience, or provide updated references). The applicant must remember to review the entire application each time for accuracy and submit each time for a new or different vacancy.
- Professional references must be submitted to complete your application. Examples of professional references include current and former principals, supervisors, managers, mentor teachers and university/college supervisors. **Personal references from colleagues, friends, community members, etc. will not be accepted. Applicants should notify their reference proactively to inform them they will receive a form via email through a MAILBOT email address from Baltimore County Public Schools. Applicants should also inform their reference(s) of the job they are applying to.**

- Be sure to account for all periods of employment and unemployment, including student teaching and internship experience, and include names, addresses, and telephone numbers of employers.
- Be sure to answer all criminal background questions. If you answer "yes" to any of the criminal background questions you must provide a written explanation. A criminal offense does not necessarily exclude an applicant from employment with BCPS. Factors such as passage of time since the offense, the nature of the violation, and the extent of rehabilitation will be taken into consideration.

Pre-Employment Requirements:

- All persons employed by the Baltimore County Public Schools, regular and temporary, are required to be fingerprinted and have a criminal background investigation (per COMAR) completed. The fee charged for fingerprinting is \$106. An identification card will be issued which must be shown prior to employment.
- Anyone offered employment is required to provide proper identification and documentation of eligibility for employment in the US.
- If you have military experience you will be asked to provide a copy of DD214.
- Official transcripts for all higher education must be received prior to contract signing.
- Some positions will require employees to undergo a physical examination and/or drug testing.
- All newly hired personnel **must** attend a *Badges and Benefits* session.
- Additional job verification will be required for salary credit.

Non-Discrimination Statement

The Board of Education of Baltimore County does not discriminate on the basis of race, color, religion, sex, national origin, age, marital status, sexual orientation, gender identity, genetic information, disability, or veteran status in matters affecting employment or in providing access to educational programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries regarding the Board's nondiscrimination policies should be directed to: EEO Officer, Office of Equal Employment Opportunity, Baltimore County Public Schools, 6901 Charles Street, Building B, Towson, Maryland 21204 (443-809-8937). There is a compliance officer responsible for identifying, preventing, and remedying prohibited harassment concerning students. Complaints of harassment should be directed to the executive director, Department of School Safety and Security, 9600 Pulaski Park Drive, Suite 118, Baltimore, MD 21220 (443-809-4360).

Contact Information

Brad Kouyoumjian, PHR
Manager, Staffing

Business Services Staffing
6901 Charles Street, E Building
Towson, Maryland 21204
Phone: 443-809-7874
Fax: 410-296-0568
Email: bkouyoumjian@bcps.org