JOB TITLE: AUDIT MANAGER
DEPARTMENT: BOARD OF DIRECTORS
REPORTS TO: BOARD OF DIRECTORS
FLSA STATUS: EXEMPT
DATE: 02/13/2018

SUMMARY:

Responsible for planning, developing, and conducting internal audits of various utility operations. Provides information to support the Board’s and Management’s decision making, establishes accountability for meeting expectations, and generates a force for positive change. Audits will primarily focus on an in-depth review and analysis of financial, contractual, operational, and administrative internal controls and processes and the performance of BPUB’s departments, programs, and initiatives, with an emphasis on results/effectiveness and efficiencies. Audits will be done in accordance with industry standards including Generally Accepted Auditing Standards and standards prescribed by the Institute of Internal Auditors.

ESSENTIAL JOB DUTIES AND RESPONSIBILITIES: (include the following)

1. Schedules and manages audit activities.
2. Trains and guides auditors on developing and implementing appropriate methodologies and producing various outputs.
3. Provides timely review and feedback, both written and oral, on the work and work papers developed by other staff auditors.
4. Conducts interviews and meetings with departments to elicit useful, relevant, and reliable information.
5. Reviews and evaluates financial and accounting documents, reports and statements to ensure accuracy, completeness and compliance with generally accepted accounting principles.
6. Reviews audit reports and prepares presentations to the Audit Committee to ensure that information is well organized, logical, and clearly presented.
7. Reviews work papers for efficient documentation and proper supporting evidence.
8. Manages staff resources among multiple audits to achieve objectives and priorities.
9. Attends Audit Committee and Board meetings; attends closed meeting sessions when requested by the Board.
10. Assists utility personnel with developing or updating policies and procedures concerning new or updated regulatory compliance requirements.
11. Assists with coordinating year-end audit process with external auditor.
12. Prepares the annual audit plan.

13. Completes other duties as assigned.

**SUPERVISORY RESPONSIBILITIES:**

Responsible for the full range of supervisory activities, including selection, training, evaluation, counseling, and recommendation for dismissal of all assigned personnel.

**EDUCATION AND/OR EXPERIENCE:**

Graduation from an accredited four-year college or university with a major in business administration, public administration, accounting or public finance and seven (7) years of responsible experience in either auditing, municipal utility accounting or financial management. Such experience should indicate growth and progress in previous positions held. Two (2) years of experience must be in a supervisory capacity.

**KNOWLEDGE, SKILLS, AND ABILITIES:**

Knowledge important to perform the functions of the job include:

1. Knowledge and understanding of generally accepted accounting principles (GAAP), including those relevant standards for state and local government accounting and financial reporting issued by the Government Accounting Standards Board (GASB).
2. Knowledge of appropriate professional standards, including the Government Auditing Standards.
4. Knowledge and understanding of financial statements, generally accepted auditing standards (GAAS), and generally accepted government auditing standards (GAGAS, also known as *Yellow Book*).
5. Knowledge of government organizations, programs, activities, functions, and, where applicable, their interrelations with the private and not for profit sectors.
6. Working knowledge of Microsoft Office programs including Excel, Access, Word and PowerPoint.
7. Knowledge of accounting systems, customer information systems, and general utility operating database systems.
8. General knowledge of downloading and report generating software systems such as Access or Crystal Reports.

Skills important to perform the functions of the job include:

1. Skill in maintaining objectivity and modeling the highest standard of conduct in all scopes of work, including hostile environments.
2. Skill in recognizing the risks inherent to the subject matter of the audit.
3. Skill in completing assigned duties and functions in a timely and effective manner.
4. Skill in conceptualizing audit findings and crosscutting issues.
5. Skill in working with others to achieve a project goal or objective.
6. Strong oral and written communication skills.

Abilities important to perform the functions of the job include:

1. Ability to possess and maintain the highest standards of conduct, honesty, and loyalty in both official and personal matters.
2. Ability to adhere to appropriate professional standards, including the Institute of Internal Auditors Standards.
3. Ability to apply knowledge of performance audit processes, procedures, and techniques to the type of audits being conducted.
4. Ability to manage multiple projects, resources, and timelines in an effective manner.
5. Ability to adjust leadership styles to guide and motivate audit staff.
6. Ability to identify and promote improvement of office wide systems and processes.
7. Ability to train others regarding processes, skills, and behaviors.

CERTIFICATES, LICENSES, REGISTRATIONS:

Requires a valid Texas Driver License or receipt of a valid Texas Driver’s License within 90 days of relocation to Texas and a safe driving record, as measured by company policy.

Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Certified Fraud Examiner (CFE) certification preferred, but not required.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met 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. Limited amount of physical effort required associated with walking, lifting, and carrying light objects (less than 25 lbs.). Work is done in a normal office environment with frequent exposures to outdoor temperatures, dirt and dust, and/or disagreeable sights and odors. Position may require frequent weekend, evening work and overnight travel.

SPECIAL REQUIREMENTS:

The Brownsville Public Utilities Board requires that all employees must consistently demonstrate their ability to be professional, courteous and competent in all their interactions with the public, customers and fellow employees.

APPROVED:

[Signature]
John S. Bruciak, P.E., General Manager & CEO

[Signature]
Chairman of the Board

[Date]

Audit Manager