



- **Board of Directors**
Audit and Ethics Committee

6/14/2022 Board Meeting

7-2

Subject

Approve the job description for the General Auditor and approve the hiring process for the General Auditor; the General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA

Details

The Board of Directors has requested that staff initiate the process to hire a qualified General Auditor. In order to facilitate the process, staff is requesting that the Board approve the attached job description for the General Auditor and the proposed hiring process.

The proposed job description is attached. The job description has been modified from the prior job description to conform with our standard format and minimum qualifications for positions at this level.

Staff recommends we follow the process that was used in hiring the Ethics Officer in 2018/2019. This includes engaging a professional recruitment firm to assist in the search for the new General Auditor. Recruitment firms are generally used to assist in the search for executive level staff and District Officers. Staff further recommends that Chairwoman Gray establish a search committee consisting of five Board members, including the Chair of the Audit and Ethics Committee, a member of the Executive Committee, and three other members of the Board, to review the applications recommended by the search firm, conduct initial interviews, and recommend finalists to be interviewed by the full Board. The selection of the new General Auditor will be made by majority vote of the Board. The members of the search committee will be announced at the June Board meeting.

Attachment 1 is the job description.

Policy

Metropolitan Water District Administrative Code Section 6400: Creation of Offices

Metropolitan Water District Administrative Code Section 6401: Method of Appointment

Metropolitan Water District Administrative Code Section 6450: et seq. General Auditor

Metropolitan Water District Administrative Code Section 11104: Delegation of Responsibilities

California Environmental Quality Act (CEQA)

CEQA determination for Option #1:

The proposed action is not defined as a project under CEQA (Public Resources Code Section 21065, State CEQA Guidelines Section 15378(b)(2) and 15378(b)(5)) because it involves organizational or administrative activities and general policy and procedure making that would not result in a direct or indirect physical change to the environment.

CEQA determination for Option #2

None required

Board Options

Option #1

Approve the job description for the General Auditor, and approve the hiring process described above.

Fiscal Impact: Estimated cost of recruitment firm \$50,000 to \$100,000

Business Analysis: Facilitates moving forward with the selection of a new General Auditor in a timely manner.

Option #2

Do not approve the job description or hiring process

Fiscal Impact: None

Business Analysis: Delays the process of hiring a new General Auditor

Staff Recommendation

Option #1



Marsha Ramos
Chair of Audit and Ethics Committee

5/21/2022

Date



Gloria D. Gray
Chairwoman of the Board

5/21/2022

Date

Attachment 1 – Draft Job Description for the General Auditor - REVISED 6/13/2022

Ref# hr12685867



THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

GENERAL AUDITOR

Group-Section: Office of the General Auditor	FLSA Status: Exempt Bargaining Unit: Unrepresented	Salary Grade: FR Job #: 041
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JOB SUMMARY

Under the general administrative direction of Metropolitan's Audit and Ethics Committee and Board of Directors, the General Auditor is responsible for assisting Metropolitan's board and management in improving business and financial practices. The position oversees a team of audit professionals who determines whether Metropolitan activities, programs and agreements comply with policies, procedures and regulations. The General Auditor provides independent, objective advice, in accordance with the Institute of Internal Auditors' International Standards for Professional Internal Auditing, ~~mandatory standards and guidelines~~.

OVERSIGHT

Reports to the Board of Directors. Manages and supervises a staff of managers, professionals, paraprofessionals and administrative staff.

JOB DUTIES

1. Plans, organizes and manages 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 standards.
2. Reports to the Board of Directors, through the Audit and Ethics Committee or other appropriate committees, the findings and recommendations resulting from the audits or reviews conducted by the department and/or consultants retained on behalf of Metropolitan. Provides input to management and staff in accordance with established policies of the Board.
3. Formulates and implements department policies and procedures; administers internal records of the department; establishes department auditing standards and procedures and administers activities to ensure monitor and validate how that Metropolitan's management achieves Metropolitan's mission, goals, and objectives ~~are met~~.
4. Directs operational, financial, information systems, and contract or compliance audits of Metropolitan's activities and accounting systems to ensure appropriate audit coverage.
5. Directs 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. Manages 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.

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7. Provides input to management on business matters, and acts 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. Coordinates audit efforts with external auditors retained by the Board of Directors and administers Metropolitan's contract for external audit services to ensure that activities are appropriately conducted.
9. Directs the work of contract auditors and administer the contracts of consultants engaged to assist the department.
10. Manages 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. Performs other related duties as required.

EMPLOYMENT STANDARDS

MINIMUM QUALIFICATIONS

Education and Experience: Bachelor's degree from an accredited college or university majoring in accounting, business administration, information systems or a related field and twelve years of increasingly responsible experience of which 4 years of which must have been at the managerial or supervisory level; or a Master's degree from an accredited college or university majoring in accounting, business administration, information systems or a related field and ten years of increasingly responsible experience of which 4 years of which must have been at the managerial or supervisory level.

Required Knowledge of:

- Principles and practices of effective leadership and staff supervision, including dynamics of staff relationships, techniques of effective interpersonal communications, effective problem solving and decision-making techniques, planning and assigning work, and performance evaluation
- Management concepts and techniques
- Budgetary concepts and procedures
- Principles and practices of public sector budget development and administration
- IIA International Standards for the Professional Practice of Internal Auditing
- Accounting and auditing policies, procedures, regulations and standards. Accounting theory and auditing techniques
- Current accounting pronouncements and emerging issues
- Accounting and financial systems
- Bond covenants, laws, and regulations relevant to auditing, accounting and financial systems
- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS)
- Governmental Accounting Standards of the Government Accounting Standards Board (GASB)

Required Skills and Abilities to:

- Manage a diverse workforce
- Manage complex projects or assignments
- Research, analyze, and resolve complex problems
- Develop, implement, and help support effective goals, objectives, policies and procedures
- Utilize audit software
- Prepare and deliver comprehensive written and oral reports
- Establish and maintain collaborative-professional working relationships with Metropolitan management and staff, board members, regulatory or member agency staff and contractors

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CERTIFICATES, LICENSES, AND REGISTRATIONS REQUIREMENTS

Employees in this position ~~may shall~~ be required to ~~obtain-possess~~ and maintain the following: ~~certifications, licensing and registrations:~~

Certificates

- Certified Public Accountant license issued by the California Board of Accountancy (CPA)

~~Employees in this position shall be required to obtain and maintain the following certifications, licensing and registrations: Or;~~

Certifications

- Certified Internal Auditor ~~certification~~License issued by the Institute of Internal Auditors (CIA)

Licenses

- Valid California Class C Driver License that allows you to drive during the course of your employment

Registrations

- None

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 preparation and monitoring
- Risk and audit results analysis
- Productivity measures
- Qualitative measures for assessing compliance with applicable auditing standards
- Problem-solving
- Audit client satisfaction
- Mutually beneficial working relationships with regulatory and member agency staff and professional auditing organizations
- Employee development to meet Metropolitan's needs
- Assist in the selection and retention of workforce to meet Metropolitan's diversity objectives

PHYSICAL DEMANDS, WORK ENVIRONMENT, AND VISION REQUIREMENTS

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 job duties of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the job duties.

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.

Vision Requirements: None

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