

## DIRECTOR OF INTERNAL AUDIT\*

### **Function of Job:**

Under administrative review of designated official with overall responsibility for University System auditing operations, to have responsibility for establishment, implementation, and maintenance of University System program of financial and operational audits, including establishment and maintenance of audit procedures and standards; planning, conducting, and reporting on audits; and assuring adherence to University policies and procedures.

### **Characteristic Duties and Responsibilities:**

1. Review internal controls and internal checks as established, and verify by proper audit procedure and review that controls are operating and being complied with.
2. Consider and recommend necessary changes for control in view of external and internal procedural changes and requirements.
3. Review appropriate records of the University System campuses' operational areas as they relate to business, financial, and budgetary matters to ascertain if policy and procedures as prescribed by authorized manuals are enforced and being followed.
4. Assure by audit that assets of value are being properly preserved and accountability maintained.
5. Review records for errors and/or omissions that invalidate or weaken the accuracy of reports generated from accumulated accounting data.
6. Review proposed electronic data processing software systems to assure that internal control and internal checks are placed and are adequate to provide sufficient accuracy of the data as required.
7. Review electronic data processes employed by the University System at all campuses to be assured that internal and external controls are functioning and being complied with.
8. Include in audit programs methods by which computer systems and facilities are audited "through" rather than audited "around" the computer.
9. Take cognizance of deviations from prescribed procedures or lack of procedures that may be used for the personal gain of any individuals either by fraud or carelessness
10. Prepare for review by the Chancellor and Audit Committee of the Board of Trustees an annual schedule of audits to be conducted.
11. Prepare and maintain and overall and individual program(s) of audit as to procedure content and scope.
12. Maintain a manual of audit procedures and audit programs for consistent recurring work and instruction of the audit staff.
13. Recommend and provide educational programs for staff improvement and cross training to assure adequate coverage and improved expertise.
14. Supervise internal auditors and support staff as assigned.
15. Perform related duties as assigned.

### **Minimum Acceptable Qualifications:**

1. University graduation in Business with major in Accounting and related personnel/management theory.
2. Five years business/accounting experience or three years in public or private audit work to supervisor or manager.
3. Knowledge of computer operations and methods.
4. Good understanding of controls, special report options.
5. Ability to review and monitor external and internal controls.

### **Additional Desirable Qualifications:**

1. Experience in the institution to be served.
2. Master's Degree in Business Administration.
3. CPA or CIA certification.

3/25/80  
System Approval

3/25/80  
Effective Date

\* Revised – Original approved 10/1/75 and 9/18/78

Title changed from Internal Auditor III (Manager of Internal Audit) to Director of Internal Audit per Personnel Committee approval on 12/19/79.

**This document is a generic classification specification of the University System of New Hampshire. Its purpose is to describe the representative responsibilities and general level of complexity, and it is not a substitute for the specific job description of the individual position.**