



# Detroit Water and Sewerage Department

**TITLE: INTERNAL AUDIT MANAGER**

**CLASS CODE:**

**SUMMARY:**

The Internal Audit Manager reports functionally to the Board of Water Commissioners and administratively (i.e., day to day operations) to the CEO. The Internal Audit Manager oversees the internal audit function and internal audit personnel.

The Internal Audit Manager is responsible for internal audit and review of all functions performed throughout the Detroit Water and Sewerage Department (DWSD), as determined by the annual risk assessment and internal audit planning process as well as ad hoc requests. The Internal Audit Manager regularly evaluates departments/divisions of the agency to determine if they are in compliance with applicable Federal and state laws, City Ordinances, uniform rules, regulations, guidelines, policies, precedents, business law, corporation finance, and economics related to the area of work.

**ESSENTIAL JOB FUNCTIONS:**

The Internal Audit Manager is responsible for developing and implementing a risk-based internal audit plan, assisting management and the Board of Water Commissioners in complying with applicable internal control policies and regulations, and working with management to bring cost effective and efficient leading practices. The Internal Audit Manager has the authority to perform audit and consulting activities, has access to necessary data when requested, and may obtain assistance of DWSD personnel as needed. Duties may include the following:

- Conduct the annual risk assessment and develop the annual internal audit plan for approval by the Board.
- Manage all audit activities, including those approved through the internal audit planning process as well as those requested by members of the Board and/or Executive Management
- Develop audit procedures for each approved internal audit activity
- Review accounting, financial, control, operating, and other records and data to determine level of compliance with established policies, procedures, laws, regulations, and guidelines relevant to a specific activity
- Inspect account books and accounting systems for efficiency, effectiveness, and use of accepted accounting procedures to record transactions
- Collect and analyze data to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies
- Conduct interviews and process walk throughs to understand existing policies, practices, and workflows
- Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity
- Prepare audit report containing analysis, conclusions reached, proposed/recommended actions, and responses from management
- Recommend corrective actions such as modifying management systems, financial and accounting systems, workflow, lines of authority, and other corrective actions
- Perform special projects and other duties as assigned



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## **REQUIRED KNOWLEDGE, SKILLS AND ABILITIES**

### **KNOWLEDGE OF:**

- Internal audit, compliance and risk management practices and principles
- Applicable accounting and audit standards, including Governmental Accounting Standards Board (GASB) standards, Generally Accepted Accounting Principles (GAAP), Internal Audit Standards, and Generally Acceptable Government Accounting Standards (GAGAS)
- Federal Single Audit Act and Office of Management and Budget Circular A-133 rules and regulations
- Information Technology (IT) auditing standards, such as COBIT
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs
- Federal and state laws, City Ordinances, uniform rules, regulations, guidelines, policies, precedents, business law, corporation finance, and economics related to the area of work

### **SKILL TO:**

- Convey strong written and verbal communication skills while delivering high-quality, actionable recommendations to management to resolve findings and recommendations
- Present concise financial information to a variety of audiences
- Demonstrate analytical and problem solving skills
- Interpersonal skills to interact effectively with personal contacts in a business-like, customer service oriented manner, and maintain favorable interpersonal relationships
- Use large complex, multi-departmental financial systems, and demonstrate the knowledge required to interpret resulting financial and accounting reports, summaries and budgets

### **ABILITY TO:**

- Manage an internal audit function, including internal audit personnel
- Implement and leverage internal audit software for working papers and data analysis
- Train audit personnel in audit practices, data analysis, project management, and other relevant skills
- Interpret legal requirements, regulations, contracts, and administrative policy to determine audit criteria
- Work with cross-functional teams and partner with the business in continuous improvement efforts
- Conduct independent field audits, investigations and other inspections with accuracy and ensure compliance with rules and regulations
- Collect, interpret, and analyze information from a variety of sources
- Perform root cause analysis and critically analyze and identify potential opportunities for improvement
- Present data orally, in writing, or in PowerPoint in a clear and understandable manner to both technical and non-technical users
- Clearly articulate findings and recommendations to process owners, management, and the Board
- Manage multiple projects and respond to ad hoc requests from the Board and Executive Management

## **REQUIRED EDUCATION AND EXPERIENCE (position requirements at entry)**



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- Bachelor's Degree from an accredited four-year college or university, preferably in Accounting, Finance, Business Administration, or related field; master's degree preferred
- Minimum ten years of experience in a managerial role in the public or private sector involving internal auditing, financial auditing, and/or operations
- Hold Certified Public Accountant, Certified Internal Auditor, or Certified Information Systems Auditor certification
- Knowledge of DWSD software applications, including Oracle Fusion, enQuesta (utility billing), and/or UltiPro, a plus
- Proficient in Microsoft Word applications including Word, Excel, PowerPoint, and Visio

## ESSENTIAL REQUIREMENTS

### Physical Requirements:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential duties of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential duties.

This position may require sitting and standing for prolonged periods of time, light to moderate lifting, reaching, pulling, and carrying. Manual dexterity and audiovisual/linguistic acuity is required.

### Environmental Working Requirements:

Most work is performed in an office environment. From time to time the Internal Audit Manager may work in a plant environment. Overall, the position may face exposure to computer screens, noise, large moving equipment, and vehicles, potentially hazardous substances, fumes, and airborne particles in the plant.

## OTHER REQUIREMENTS

- Valid Michigan Driver's License
- Ability to commute to DWSD facilities and work sites

The above statements describe the general nature and level of work performed by employees assigned to the class. Incumbents may be required to perform job-related responsibilities and tasks other than those stated in this specification. Specific job duties may vary from position to position. Employees in this class are required to undergo alcohol and drug screening and are subject to a criminal background investigation.

Eff:

Rev: TBD