



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOB DESCRIPTION**

POSITION TITLE: Executive Director, Audits
JOB CODE: L-011
CLASSIFICATION: Exempt
SALARY BAND: E
BARGAINING UNIT: ESMAB
REPORTS TO: Chief Auditor
CONTRACT YEAR: Twelve Months

POSITION GOAL:

To assist the Chief Auditor in designing, implementing, and coordinating the District's internal auditing function to ensure conformance with School District policies, state and federal regulations, and established auditing principles and procedures, special emphasis to be placed on the auditing of the District's ongoing facilities construction and maintenance program.

ESSENTIAL PERFORMANCE RESPONSIBILITIES:

The Executive Director, Audits shall carry out the essential performance responsibilities listed below:

- Supervise staff as assigned in the performance of job duties.
- Manifest a professional code of ethics and values.
- Design and administer an internal audit program, including procedures, practices, and schedules for review and control of internal accounting and financial records, and develop a system for reporting to the Superintendent auditing activities and findings, and (through the Superintendent) report to other members of management as applicable.
- Conduct investigations as directed.
- Design, coordinate, and implement an audit function for the District facilities construction and maintenance program. This shall include, but not be limited to, reviews to establish compliance with procedures for selecting professional services, reviewing bid documents for general contractors, reviewing the procedure used in site acquisition, construction contracts, including adherence to all specifications, etc. Other responsibilities shall include:
 - Review compliance with engineering and architectural specifications and state regulations. Assure compliance with all building regulations, including OSHA standards.
 - Review contracts for the purchase and building of portable classrooms.
 - Audit new property leaseholds.
 - Review of District construction and maintenance projects for compliance with established quality, time, and budget standards.
 - Provide staff assistance with procedures and systems.
 - Review formal communication systems (written and electronic) between the facilities and capital budgeting departments to ensure appropriate information sharing.
 - Direct the supporting organization, develop, and establish the duties of subordinate auditors; schedule their assignments, special studies, and analyses, and field trips; initiate and supervise the preparation of reports that set forth the internal controls reviewed, the basic records examined, and the documents and transactions tested.
 - Establish the purpose and the scope of each audit, i.e., if it is a review of a single function or action, or if the audit should include the review of an entire area of responsibility such as a department and its functions.
 - Examine for validity and accuracy the accounting and financial records and FTE reporting in connection with mathematical accuracy and authenticity of actual values compared with the data; for example, this may include physical inventory checks of material in terms of number or value, direct confirmation of values or amounts from independent outside interests, etc.
 - Protect and conserve School District property and assets of all kinds (through the auditing function) by ensuring that all assets are properly cared for and safeguarded by the following procedures:
 - Detection of fraud and dishonesty - establishing necessary controls to place emphasis on the prevention of fraudulent activity.
 - Checking for adequate burglary protection, for protection of inventories against all elements and similar type "physical" losses.
 - Review of the adequacy of insurance and the data related to the building, material, or equipment on which the insurance is based.

- Detection of inefficiencies in methods or procedures, such as accounting document processing procedures.
- Review of "outside" transactions covering purchasing, and in some cases, special agreements, and contracts.
- Review and report, from an audit of policies and procedures in the School District's financial, facilities, and operational functions, for compliance with the controls that management and the principal departments have established in their operations. Such audits may include review for conformance to accounting procedures, hiring practices, safety observances or compliance with governmental regulations, Florida Statutes, state and federal regulations, and School Board policy, i.e., revenue acts, social security legislation, minimum wage legislation, etc. This type of audit essentially measures and evaluates the effectiveness of other controls. All final reports will be submitted to the Superintendent and Board simultaneously.
- Review records and procedures for their competence to perform the intended function or activity; in addition, review and appraise the policies and plans of the School District as they relate to a specific area in which the auditor is conducting a study and/or analysis.
- Assist in achieving the Board's Strategic Plan and Goals.
- Perform and promote all activities in compliance with equal employment and nondiscrimination policies of the School Board of Broward County, Florida.
- Participate in training programs offered to enhance individual skills and proficiency related to job responsibilities.
- Review current developments, literature, and technical sources of information related to job responsibilities.
- Ensure adherence to safety rules and procedures.
- Perform other duties as assigned by the immediate supervisor or designee.
- Follow federal and state laws, as well as School Board policies.

MINIMUM QUALIFICATIONS & EXPERIENCE:

- An earned bachelor's degree from an accredited institution.
- A minimum of ten (10) years of progressively more responsible experience and/or training in the field related to the title of the position, such as in one or more of the following: auditing, budgeting, and/or accounting.
- Certified in one or more of the following: Certified Inspector General (CIG), Certified Inspector General Investigator (CIGI), Certified Inspector General Auditor (CIGA), Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE).
- Computer skills are required for the position.

PREFERRED QUALIFICATIONS & EXPERIENCE:

- A certificate in public accounting, internal auditing or management accounting, and public-school experience
- Experience in areas such as auditing, accounting, budgeting, and planning
- Bilingual skills.

SIGNIFICANT CONTACTS – frequency, contact, purpose, and the desired end result:

Periodically, may present reports and recommendations to charter school management personnel and Senior Management, including the Office of Non-Traditional Schools and Programs Department, Directors, and Principals, to communicate audit findings. Frequently works with employees of all levels throughout the District and charter schools to conduct audits.

PHYSICAL REQUIREMENTS:

Light work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or up to 10 pounds of force as needed to move objects.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the District's approved compensation plan. The length of the work year and hours of employment shall be those established by the School Board.

EVALUATION:

Performance will be evaluated in accordance with Board Policy.

Board Approved: 5/13/25
2025-2026 Organizational Chart