

**Nevada System of Higher Education
Chief Internal Auditor**

FOR DISCUSSION AND POSSIBLE REVISION
Last reviewed/updated – December 2018

SALARY:

Grade E (starting range approximately \$130,000 to \$150,000 depending on experience).

MINIMUM QUALIFICATIONS:

Bachelor's degree from an accredited institution in accounting, finance or related field and ten (10) years of professional/managerial experience, or master's degree and seven (7) years of comparable professional/managerial experience. Certified Public Accountant is preferred.

KNOWLEDGE, SKILLS AND ABILITIES:

- Conformance with audit standards of the Institute of Internal Audit, Governmental Accounting Standards Board, Internal Revenue Service and others.
- Audit experience with information technology systems, internal controls found within modern enterprise resource planning systems (ERP), data security and data governance.
- Knowledge of leading practices and technologies used in audits and investigations.
- Excellent communication and presentation skills.
- Proven supervisory skills to recruit, retain and develop a professional staff.
- Knowledge of higher education financial aid and reporting standards, including fund accounting.
- Knowledge or experience with audit of sponsored research activities, the Federal Office of Management and Budget (OMB) Uniform Guidance for Federal Awards.

ROLES AND RESPONSIBILITIES:

- Operation of an incident management function related to financial aid and other exposures that may exist now or occur in the future across all nine entities of NSHE. This will involve managing a Systemwide hotline-type mechanism, triaging issues, tracking investigations, and communicating appropriately with stakeholders.
- Responsible for tracking data/monitoring trends and developing/recommending policy directly to the Board to mitigate risk.
- Frequent, sensitive interaction with constituents that include Board members, Presidents/campus executive leadership, as well as influential external representatives in addition to existing contacts which are primarily NSHE Audit staff.
- Develop and implement a risk-based process to select and prioritize areas for audit.
- Furnish audit committee members with schedules of internal audits and other reports, data and commentary necessary for the conduct of their duties.

- Recruit, retain and develop a professional staff with the skills and certifications required to fulfill the Department Charter.
- Research and deploy appropriate leading practices and technologies to improve the Department's effectiveness.
- Coordinate and communicate with System and institution leadership to raise awareness of systemic risks and spread the adoption of successful practices.
- Lead and perform audits at all locations of NSHE to provide an independent assessment of risk management and control processes.
- Lead and perform investigations at all locations of NSHE to provide independent evaluations of allegations of fraud, misuse of resources, financial irregularities, unethical actions and significant control weaknesses.
- Lead and perform operational reviews to evaluate and improve a requesting unit's risk management and control processes.
- Work with NSHE senior leadership to identify key business risks and establish effective risk management strategies.
- Recommend modifications to policies and procedures to sustain an effective balance between the materiality of risk and cost of compliance.
- Establish a quality-control program to review audit plans, programs, documentation and methods at the office and in the field to safeguard the independence, scope, technical proficiency and efficient performance of field audits.
- Make the internal findings and supporting work papers, reports and commentary available to the independent auditor.
- Inform the independent accountants of past and projected internal audit schedules to avoid duplication of effort.
- Arrange to review audit findings with staff at all management levels, especially with those responsible for the functions examined, to motivate corrective action where needed.
- Determine whether divisional units in the System are performing their planning, accounting, custodial and control activities in compliance with management instructions, applicable statements of policy and procedures in a manner consistent with both System objectives and high standards of administrative practice.
- Coordinate the planning and execution of the Federal financial funds audits required by the Office of Management and Budget (OMB).
- Serve as the coordinator between each campus and OMB regarding audit problems and their resolution.