



The County of Orange

*invites your interest
for the position of*

**Internal
Audit
Director**



The Community

Located on the Southern California coast with a culturally diverse population of 3 million, the County of Orange (Orange County) offers a high quality of life and a nearly perfect climate year-round. Commonly referred to as "The OC," Orange County has thirty-four incorporated cities with seven of these cities among the 200 largest cities in the United States. Orange County features excellence in education, low crime rate, a wide variety of businesses, and unlimited recreational opportunities.



Many corporate headquarters and leading technology and biomedical firms have made Orange County their home. John Wayne Airport, owned and operated by Orange County, is conveniently located for business and vacation travelers. Educational opportunities are plentiful with two State universities – California State University, Fullerton and the University of California at Irvine, plus several private colleges and four community college districts. There are over 60 high school campuses and enough elementary schools to educate one and a half million students.

Visitors and residents alike have an opportunity to enjoy an abundance of world-class shopping, dining, and resort accommodations, as well as spectacular vistas with 42 miles of pristine, sandy coastline. The region offers a variety of amenities for those that seek an active lifestyle. From fishing to yachting, water sports of every kind abound on the beaches and in the harbors and marinas that dot the Orange County coast. Besides water sports and beaches, the sunny weather is perfect for golfing on world-class courses, hiking and mountain biking.

Orange County is also home to the state's most popular attractions, including Disneyland, Disneyland's California Adventure, and Knott's Berry Farm. The 2002 World Series Champion Angels baseball team and the 2007 Stanley Cup Champion Anaheim Ducks NHL team are exciting choices for sports enthusiasts. Cultural venues are abundant, including the theater, symphony, and orchestra performances and museums for adults and children.

Orange County embraces vibrant, historic, and diverse neighborhoods, and welcomes millions of visitors per year, truly making it where the world comes to live, work, and play.

The County Government

Orange County is a Charter County governed by a five-member Board of Supervisors elected to four-year terms. The Board is supported by a group of dedicated, public-spirited individuals and together, they comprise a regional service provider and planning agency committed to maximizing resources and improving the quality of life for residents in Orange County. The 22 departments (and respective divisions) that make up the County government strive to make Orange County a safe, healthy, and fulfilling place to live, work and play, by providing vital services to the community. The County's core businesses are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation.

Internal Audit Department

The mission of the Internal Audit Department is to provide highly reliable, independent, objective evaluations and business and financial advisory services to the Board of Supervisors and County management to assist them with their important business and financial decisions, and to protect and safeguard the County's resources and assets.

The Department supports and assists the Board of Supervisors and County management in the realization of their business goals and objectives, by testing and reporting on the effectiveness of County internal control systems and processes. County management relies on these systems and processes for safeguarding the County's assets and resources, reasonable and prudent financial stewardship, accurate recording and reporting, and achieving the County's goals and objectives.

The Internal Audit Department conducts a comprehensive, interactive countywide Risk Assessment for purposes of establishing the annual Audit Plan. The Risk Assessment consists of a general risk assessment for critical business processes common throughout the County (e.g. cash receipts and disbursements, accounts receivables and payables, purchasing and contract administration, payroll, budgets, etc.) and an information technology inventory and assessment where key systems are identified and rated as to levels of risk. The Risk Assessment includes reviews of Business Plans; meetings with the Board of Supervisors and the County Executive Office; and meetings and/or correspondence with all departments/agencies to obtain their input on risks affecting their respective areas. The annual Audit Plan is presented to the Audit Oversight Committee (AOC) for approval each year and the activity is tracked and monitored at each quarterly meeting of the AOC.

The Position

The Internal Audit Director reports directly to the Board of Supervisors and manages the Internal Audit Department under the oversight of an Audit Oversight Committee designed to ensure uniformity and accuracy of audit reports and to provide independent oversight. The two core services provided by the department are to (1) provide unfiltered, independent and objective financial audits of the efficiency of County operations and programs, and (2) provide advisory services to the Board of Supervisors regarding topical policy and management issues. The Department is comprised of 14 staff, including the Director with a budget of approximately \$2.2 million.

The Auditor will work directly with the Board and the Audit Oversight Committee and in consultation with the County Executive Officer to recommend approaches for applying audit results. The individual will have an opportunity to directly improve transparency and ensure that County continues to meet the needs of the community.

The responsibilities and essential functions of the Internal Audit Director may include, but are not limited to, the following:

- ◆ Directs all activities of the Internal Audit Department, including the scope of audits, audit staffing assignments as well as monitoring the ongoing developments of audit reports and analyses.
- ◆ Oversees the management of the countywide Risk Assessment for the purpose of establishing the annual Audit Plan.
- ◆ Directs the preparation of audit reports for review by the Audit Oversight Committee and presentation to the Board of Supervisors.
- ◆ Monitors the compliance of County agencies with state statutes and Board policy as well as determining the appropriate steps to take to ensure compliance with audit recommendations.
- ◆ Develops policy recommendations or options for the Board of Supervisors in conjunction with elected and appointed officials, members of the community, civic and industry leaders and others.

The Ideal Candidate

The Director of Internal Audit will need to be a seasoned, analytical auditor with experience conducting various types of audits with the ability to present information and recommendations to the Board and other stakeholders in a clear manner. He or she must be a collaborative and team oriented leader, capable of building strong relationships with the Board and the Oversight Committee as well as working with the County Executive Officer. The ideal candidate must be non-political and independent in judgement with a high regard for ethics and transparency.

The individual must be a Certified Public Accountant in the State of California and possess a Bachelor's degree in a related field, a Master's degree in a related field is desired as well an extensive background managing and leading internal audit staff in a government setting.



Compensation and Benefits

The monthly salary for this position is \$10,429.47 - \$19,779.07; placement within this range is dependent on qualifications. The County of Orange has a competitive benefits program that includes:

- ◆ **Retirement Plan** – Benefit formula of 1.62% @ 65 retirement benefits (includes a voluntary Defined Contribution plan and an employer match contribution). Eligible new employees who have reciprocal California public service time are required to choose between Plan O/P (1.62% @ 65) and Plan I/J (2.7% @ 55) retirement benefit formulas.
- ◆ **Retirement Reverse Pickup Contributions** – County of Orange employees are subject to an additional reverse pick up percentage. This is in addition to the normal employee contribution. More information is available on the OCERS website: <http://www.ocers.org>.
- ◆ **Optional Benefit Plan (OBP)** – \$4,500 annually (pro-rated if hire or promotion occurs mid-year). Executive Managers may elect a taxable cash lump sum, OBP Health Care Reimbursement Account, OBP Professional Reimbursement, AD&D, and/or 457 Defined Contribution Plan.
- ◆ **Health Plan Coverage** – There are currently four different plans to choose from including two Preferred Provider Organizations (PPOs) Plans and two Health Maintenance Organizations (HMOs) Plans.
- ◆ **Dental** – Dental coverage administered by Blue Shield of California.
- ◆ **Life and Accidental Death & Dismemberment (AD&D)** – Basic amount of \$125,000; employee may purchase additional voluntary coverage.
- ◆ **Sick Leave** – During the first three years of employment, the accrual time rate will be .0347 hours of sick leave with pay for each hour of pay, which is approximately nine days annually. At the fourth year, the accrual time rate will increase to .0462 hours, which is approximately 12 days annually.
- ◆ **Vacation Time** – During the first three years of employment, the accrual time rate will be .0577 hours of vacation for each hour of pay, which is approximately three weeks per year. At the fourth year, the accrual time rate will increase to .077 hours, which is approximately four weeks annually.
- ◆ **Severance Payment** – In the event that at-will employment is terminated, and in addition to a payout for any accrued, unused Vacation Time, the Employee will receive a severance payment, equal to the sum of ninety calendar days of salary and the County's share of the costs of Employee's health insurance premiums.
- ◆ **Auto Allowance** – For at-will Executive Managers, a taxable monthly allowance of \$765.
- ◆ **Salary Continuance** – County will pay 60% of salary for approved applications.
- ◆ **Educational and Professional Reimbursement** – Up to \$3,000 per fiscal year.
- ◆ **Other Benefits** – 401(a) Defined Contribution Plan (5% Employer contribution of Executive Manager's bi-weekly salary); 457 Defined Contribution Plan (participation is voluntary); Voluntary Dependent Care (DCRA) & Health Care Reimbursement Account (HCRA); Employee Assistance Program; Annual Physical.

For additional information about Orange County benefits, visit <http://ocgov.com/gov/hr/eb/overview>.

The Process

To be considered for this exceptional career opportunity, please visit the Avery Associates Career Portal on our website at www.averyassoc.net/current-searches/ to upload your letter of interest, resume and contact information, including email addresses for five work-related references (who will not be called until after an interview takes place).

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