



PRINCIPAL INVESTIGATIVE AUDITOR

JC: 000316

BU: 95 (NR)

PB: 7

FLSA: Exempt

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

Under general direction, performs the most technically difficult and complex performance audits and investigations of fraud, waste, and abuse complaints in BART programs, functions, and activities; contributes to developing goals and objectives for audit and investigation activities; coordinates work with outside consultants who assist in conducting audits and investigations; assists in obtaining responses from BART management on their efforts to implement recommendations; may supervise professional staff; and performs related duties as assigned.

CLASS CHARACTERISTICS

This is the highest level within the Investigative Auditor series. Positions at this level are responsible for exercising professional independent judgment; conducting a broad range of fraud, waste, and abuse investigations and performance audits of BART operations, employees, contractors, suppliers, and activities that include complex analytical work and critical assessments of testimonial, documentary, and physical evidence; planning, conducting, and reporting on audits and investigations in accordance with recognized professional standards and office policies and procedures; assisting in monitoring investigation caseloads; contributing to the development of administration strategies; informing the annual audit plan; and providing assistance as required.

REPORTS TO

Assistant Inspector General or Inspector General or designee

EXAMPLES OF DUTIES – *Duties may include, but are not limited to, the following:*

1. Plan, conduct, and manage multiple ongoing fraud, waste, and abuse investigations of District staff or contractors in compliance with Quality Standards for Investigations issued by the Association of Inspectors General.
2. Assist in triaging fraud, waste, and abuse complaints to determine whether to investigate, refer to another department to investigate, or decline to investigate.
3. Plan, direct, and report on performance audits in compliance with Government Auditing Standards issued by the Comptroller General of the United States.
4. Develop recommendations for improvement in District operations that are practical and feasible and focus on eliminating the cause of findings in audits and investigations.

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5. Assist in presenting oral and written information to BART management regarding audit and investigation findings and recommendations for improvement.
6. Prepare professional-quality written audit and investigation reports for presentation to the BART Board of Directors, BART management, and public describing the complaint, findings, and recommendations.
7. Conduct probing, fact-finding audit and investigation interviews and meetings of employees, contractors, civilian complainants, and witnesses, who could be either cooperative or confrontational.
8. Use fraud, waste, and abuse examination principles and detection methodologies; internal control assessments; and risk assessments in conducting audits and investigations.
9. Apply statistical, data, and/or forensic-accounting analysis techniques to audits and investigations.
10. Assist in developing the scope of work for audits and investigations to be conducted by consultants.
11. Coordinate fraud, waste, and abuse investigations and audits with consultants who are assisting with the investigation or audit and assist in monitoring their work to ensure it agrees with their scope of work.
12. Maintains thorough supporting documentation of all audit and investigative work in compliance with professional standards and office policies and procedures.
13. Coordinate proposed audit and investigation recommendations with BART management to ensure they are cost-effective and feasible and, if not, discuss alternative solutions to address the findings.
14. Provide testimony in administrative, civil, and/or criminal hearings.
15. Maintain and improve knowledge, skills, and abilities in compliance with the competency requirements in the Quality Standards for Investigations, Government Auditing Standards, and office policies and procedures.
16. Provide in-house training regarding audit and investigation methodologies, procedures, and techniques and compliance with relevant professional standards and office policies and procedures.
17. Attend and participate in professional meetings, conferences, and trainings to stay abreast of new trends and innovations for conducting fraud, waste, and abuse investigations and audits.
18. May supervise professional staff in areas of planning, conducting, and managing fraud, waste, and abuse investigations and audits.
19. Offer suggestions to the Inspector General and Assistant Inspector General regarding potential changes to office policies and procedures to improve their effectiveness.

QUALIFICATIONS

Knowledge of:

- Government Auditing Standards published by the Comptroller General of the United States, Principles and Standards for Offices of Inspector General published by the Association of Inspectors General or Quality Standards for Investigations published by the Council of the Inspectors General on Integrity and Efficiency
- Standards for Internal Control in the Federal Government published by the Comptroller General of the United States or Internal Control – Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission
- Principles, tools, techniques, and qualitative and quantitative methodologies used in conducting audits and investigations in a public sector environment, analyzing operational and financial transactions, and evaluating complex programs and operations
- Rules of evidence for conducting audits and investigations
- Fraud schemes, including methods for prevention and detection
- Principles of contracting and procurement
- Principles and practices of general accounting
- “Plain Language” report writing guidelines
- Related federal, state, and local laws, codes, and regulations
- General office operation and equipment, including computers and supporting word processing and spreadsheet applications

Skill/Ability in:

- Independently conducting fraud, waste, and abuse investigations and audits
- Overseeing, coordinating, and reviewing the work of subordinate professional staff
- Planning and designing audit and investigation work, including detailed methodologies for complex audit and investigation activities
- Interpreting and applying applicable federal, state, and local laws, regulations, provisions of contracts and grant agreements, and administrative policies and procedures
- Researching and evaluating best practices, new service delivery methods and techniques, and policies and practices to identify opportunities for improvements
- Maintaining an objective, independent attitude about the subjects of an audit or under investigation
- Critical and innovative thinking, analysis, and problem solving, including the ability to test conclusions that are based on abstract or incomplete information against relevant criteria
- Performing statistical, financial, data, and other quantitative analysis techniques
- Using data analysis software, such as ACL, IDEA, or Arbutus
- Preparing clear and concise written audit and investigation reports
- Clear oral communication, including public speaking and giving presentations to management
- Working under deadlines, managing time, and shifting gears to respond to emerging priorities
- Anticipating audit and investigation needs and making decisions in a changing environment
- Interviewing potential witnesses and subjects of audits or investigations
- Handling sensitive and confidential information appropriately
- Understanding and following oral and written instructions
- Using project management principles to plan, organize, and prioritize responsibilities so projects and reports are completed within established timelines
- Operating office equipment, including computers and supporting word processing and spreadsheet applications
- Establishing and maintaining professional, effective, and collaborative working relationships with those contacted in the course of work

MINIMUM QUALIFICATIONS

Education:

Possession of a bachelor’s degree in Business Administration, Public Policy, Public Administration, Accounting, Finance, Law, or a closely related field from an accredited college or university.

Experience:

The equivalent of four (4) years of full-time professional verifiable experience in performance auditing, public policy, program evaluation, or criminal or administrative investigation, or a closely related field, which must have included at least one (1) year of lead experience. Public sector experience are highly desirable.

Other Requirements:

Possession of a valid certificate as a Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Public Accountant (CPA), or Certified Inspector General Investigator is desirable.

Substitution:

Additional professional experience as outlined above may be substituted for the education on a year-for-year basis. A college degree is preferred.

WORKING CONDITIONS

Environmental Conditions:

Office environment, field environment, construction site environment, and prolonged exposure to computer screens.

Physical Conditions:

Physical condition necessary for walking, standing, or sitting for prolonged periods of time.

BART EEO-1 Job Group:	3500 – Professionals
Census Code:	0800 – Accountants and Auditors
Safety Sensitive:	No

CLASSIFICATION HISTORY

Created : October 2020
Revised : October 2021
Updated :