

# California State Auditor

## Duty Statement



<b>Classification:</b>	Auditor Evaluator II (Financial)
<b>Position Number:</b>	339-100-4089-900
<b>Division:</b>	Audits
<b>Employee Name:</b>	
<b>CBID:</b>	E97
<b>Designated Conflict of Interest Position:</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
<b>Position Description/Duties:</b> Under general direction, the incumbent in the Auditor Evaluator II (Financial) classification participates in the planning, data gathering, analytical tasks, and completion of a portion of the financial audit. The work includes extensive communication with auditee staff and with coworkers and supervisors in a collaborative work environment; and thorough and accurate documentation of audit activities and findings both during field work and when concluding on the presentation of the State's financial statements.	
<b>Job Functions - Essential (E) / Marginal (M) Functions:</b>	
40% E	<p><b>Performs more complex audit activities in conformance with auditing standards, independently and as part of an audit team, to fulfill the objectives of the audit and the mission of the California State Auditor by:</b></p> <ul style="list-style-type: none"> <li>• Using evidence to develop the five elements of a finding to convey strong compelling arguments that are responsive to the audit objectives and comply with government auditing standards.</li> <li>• Developing multiple findings to identify opportunities to create overarching conclusions that can lead to stronger recommendations.</li> <li>• Ensuring all work complies with the office policies and procedures outlined in the Comprehensive Manual, including professional ethical standards.</li> <li>• Maintaining professional skepticism by assessing the validity of financial information reported by the audited agency as well as identifying the need to conduct further evaluation when necessary.</li> <li>• Gathering and assessing federal and state laws and regulations, policies, procedures, processes, best practices, financial data, and industry standards to detect deficiencies in internal controls and noncompliance with laws and regulations.</li> <li>• Gathering and assessing documentary, physical, and testimonial evidence and ensuring it is the best source of evidence and that it is sufficient and appropriate to use to support workpapers and the audit report.</li> <li>• Ensuring all evidence is collected following the office's confidentiality policies and procedures to protect confidential information from inappropriate or unauthorized access, use, or disclosure.</li> <li>• Generating analytical evidence through quantitative analyses.</li> <li>• Performing detailed audit tests using various analytical techniques to evaluate the effectiveness of relevant internal controls and identify noncompliance.</li> <li>• Examining and evaluating financial statements, other financial records (e.g., journal and ledger entries), and financial information systems to recommend controls and ensure system reliability and data integrity as well as using generally accepted accounting principles and statistical procedures to assess financial condition and facilitate recommendations.</li> <li>• Developing—using approved auditing software (e.g. Teammate)—complete, logical, well organized, and accurate workpapers that address audit procedures and develop audit findings and conclusions.</li> <li>• Maintaining an awareness of the potential for fraud, waste, and abuse in audited agencies and immediately reporting the potential for these conditions to management.</li> </ul>

	<ul style="list-style-type: none"> <li>• Utilizing Excel spreadsheets or other data analytic tools to track, manipulate, interpret, and communicate data, including performing descriptive (e.g., frequencies, averages) and inferential (e.g., trend lines) statistical analyses and creating tables, charts and/or graphs to illustrate or analyze specific features of data.</li> <li>• Utilizing various reporting sources (e.g., Appropriation Control Ledger, SCO Reporting System) to access, review, and interpret data and reports.</li> <li>• Performing data reliability assessments using various analytical methods to ensure that data is accurate, complete, and reliable for our purposes.</li> <li>• Developing specific, measureable, attainable, relevant, and timely recommendations that address the root cause of audit findings and that also address relevant perspectives from the audited agency.</li> </ul>
20% E	<p><b>Participates in the planning of audit activities to ensure plans address audit objectives and will fulfill auditing standards by:</b></p> <ul style="list-style-type: none"> <li>• Conducting research on audit and accounting standards to inform the development of audit procedures.</li> <li>• Gathering and analyzing relevant evidence to understand the audit environment, assess relevant internal controls, and to inform the development of audit procedures.</li> <li>• Developing audit procedures that define the most effective course of action and the analysis necessary to address the audit objectives while also mitigating audit risk.</li> <li>• Working with audit management to determine budgeted hours necessary to effectively complete audit procedures in a timely manner.</li> <li>• Assisting with coordinating site visits with auditees.</li> </ul>
20% E	<p><b>Participates in developing thorough and accurate audit reports to present audit findings and recommendations by:</b></p> <ul style="list-style-type: none"> <li>• Responding to coaching notes during fieldwork to ensure workpapers and conclusions are accurate, fair, complete, consistent, and align with government auditing standards.</li> <li>• Developing findings and recommendations that address internal controls and financial reporting issues.</li> <li>• Providing specific references to the best evidence in the workpapers during indexing to align draft report text with the evidence and—when there are differences between the report text and the evidence—obtaining better evidence when possible, or modifying the draft report text.</li> <li>• Conducting and participating in quality control reviews of work products including editing, indexing, and risk review processes to ensure information is accurate and clear.</li> <li>• Helping audit management complete end of audit tasks such as confirming all workpapers are properly marked confidential to ensure each project complies with the offices policies, procedures, and expectations.</li> </ul>
10% E	<p><b>Communicates with auditees, coworkers, management, and others to obtain necessary information and to convey information related to audit procedures, findings, and recommendations by:</b></p> <ul style="list-style-type: none"> <li>• With minimal oversight, preparing for and conducting interviews with audit agency staff to understand the audit environment, collect information, and to obtain the agency’s perspective on potential audit findings and recommendations.</li> <li>• Writing clear, concise, and accurate interview confirmations to confirm auditee statements when other forms of evidence are not available.</li> <li>• Providing team members, audit management, and auditees verbal or written information that includes the appropriate amount of detail and is clear, concise, accurate, professional, and timely to ensure effective communication throughout the audit process.</li> </ul>

	<ul style="list-style-type: none"> <li>• Collaborating with service units such as legal, data analytics, and Creative Solutions, to work together to develop or convey the results of the work performed.</li> <li>• Contributing in team meetings to communicate audit issues and preliminary audit findings by answering questions in a concise, professional, and accurate manner.</li> <li>• Presenting and defending audit findings, conclusions, and recommendations to the auditee during agency meetings.</li> </ul>
10% E	<p><b>Performs administrative functions and other duties as assigned:</b></p> <ul style="list-style-type: none"> <li>• Periodically conducting limited review and coaching of less experienced team members' workpapers.</li> <li>• Providing guidance to other auditors regarding office and audit processes to help improve efficiency and support individual professional development.</li> <li>• Remaining current on accounting standards and California State Auditor policies and procedures to ensure work is performed accurately and in accordance with office standards.</li> <li>• Attending training courses to remain current on auditing standards and practices, and to broaden work-related knowledge.</li> </ul>
<b>Supervision Received:</b>	Reports directly to and receives the majority of assignments from the Financial Senior Auditor Evaluator I – III; however, direction and assignments may also come from the Financial Principal Auditor and/or the Assistant State Auditor.
<b>Supervision Exercised:</b>	None, however may act in a lead capacity for other audit staff.
<b>Special Requirements:</b>	None.
<b>Working Conditions:</b>	<ul style="list-style-type: none"> <li>• This position is eligible for participation in the office's hybrid telework program. Work at the alternate work location must be conducted in a space that is ergonomically sound, private, distraction-free, and has safe working conditions to be eligible to telework.</li> <li>• Work performed in the office is in an air-conditioned high-rise building with elevator access and both natural and artificial lighting.</li> <li>• Work may require sitting for an extended period of time using a personal computer and the use of standard office equipment, such as phones, copiers or scanners.</li> <li>• Work may require periodic non-standard work hours and work during weekends to meet workload needs and demands.</li> <li>• Work may require travel, working away from headquarters and/or long and irregular work hours.</li> </ul>

**SIGNATURES**

I have discussed the duties of the position with the employee.

\_\_\_\_\_  
Supervisor's signature

\_\_\_\_\_  
Supervisor's printed name

\_\_\_\_\_  
Date

By signing this document, I acknowledge that I have read and understand all the requirements and information above and have received a copy of this duty statement. I understand that the duty statement is not considered an all-inclusive list of working requirements and that I may perform other duties as assigned within my classification.

\_\_\_\_\_  
Incumbent's signature

\_\_\_\_\_  
Incumbent's printed name

\_\_\_\_\_  
Date

\*If a reasonable accommodation is necessary, please contact Human Resources to begin the interactive process.