

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF AGING
DUTY STATEMENT
CDA 9003 (REV 06/2019)



See CDA 9003-I for Instructions	
1. INCUMBENT VACANT	2. EFFECTIVE DATE (MM/DD/YYYY)
3. DIVISION Division of Administrative Services	4. UNIT NAME Audits Branch
5. CLASSIFICATION Associate Management Auditor	6. POSITION NUMBER 797-640-4159-005

7. SUPERVISOR'S STATEMENT: <i>I CERTIFY THAT THIS DUTY STATEMENT REPRESENTS AN ACCURATE DESCRIPTION OF THE ESSENTIAL FUNCTIONS OF THIS POSITION.</i>		
SUPERVISOR'S NAME (Print) Jodi Epperson	SUPERVISOR'S SIGNATURE	DATE
8. EMPLOYEE'S STATEMENT: <i>I HAVE READ THIS DUTY STATEMENT AND AGREE THAT IT ACCURATELY REPRESENTS THE DUTIES I AM ASSIGNED.</i>		
EMPLOYEE'S NAME (Print)	EMPLOYEE'S SIGNATURE	DATE

You are a valued member of the department's team. You are expected to work cooperatively with internal and external stakeholders to enable the department to provide the highest level of service possible. Your efforts to treat others fairly, honestly, and with respect are important to everyone who works with you.

9. DESCRIPTION

Under direction of the Chief Auditor, a Senior Management Auditor, the Associate Management Auditor independently performs fiscal and compliance audits of the California Department of Aging (CDA) programs that are funded with state and federal funds and awarded by CDA to local agencies, such as Area Agencies on Aging and Multipurpose Senior Services Programs. The fiscal and compliance audits require a high level of independence and a thorough knowledge of applicable laws, regulations, policies, and procedures. The Associate Management Auditor shall have knowledge of, but not limited to, Generally Accepted Government Auditing Standards and Generally Accepted Accounting Principles and the ability to apply such standards and principles. The Associate Management Auditor is expected to have excellent verbal and written communication skills. The incumbent will be responsible for fiscal and compliance audits, single audit reports, quality assurance and other marginal duties.

These duties are broadly defined as follows:

70% Fiscal and Compliance Audits

- Gather and tabulate preliminary data needed in the planning stage of the audits and prepare preliminary analyses.

- Prepare audit programs to achieve the audit scope and objectives and prepare excel schedules to be used throughout the fiscal and compliance audit.
- Participate in the Audits Branch annual risk assessments and the annual audit plans related to the fiscal and compliance audits.
- Conduct meetings with program staff to obtain risk information pertinent to the fiscal and compliance audits.
- Conduct entrance and exit conferences with local agency auditees during site visits and effectively communicate with auditees throughout the audit process.
- Prepare audit working papers in accordance with standards and principles and Audits Branch policies and procedures.
- Compare the grantees' expenses with claimed expenses reported on the financial closeouts.
- Determine whether auditees are in compliance with all applicable laws, regulations, and contract requirements and whether a finding exists.
- Obtain and review sufficient audit evidence to support findings and results.
- Write objective, clear and concise audit reports in accordance with standards and principles for issuance to the local agency auditees.
- Prepare workpapers with sufficient headings, cross-referencing, legends, methodologies and conclusions.
- Provide technical assistance and training to auditees as needed.
- Make travel arrangements to conduct site visits of auditees.
- Conducts audits of the local agency.

10% Single Audit Reports

- Communicate single audit reporting requirements to auditees.
- Obtain Single Audit Reports (SAR) from auditees who receive CDA-funded awards and are subject to the federally mandated SAR requirements.
- Conduct post audit reviews of Single Audit Reports (SAR) and audited financial statements.
- Perform reconciliation of the CDA-funded awards reported in the SAR to CDA's records of CDA-funded awards.
- Timely communicate the results of the reviews to auditees through written correspondence.
- Prepares working papers and reports as dictated by the nature of the assignment and in accordance with standards and principles.
- Provide advanced technical assistance and training to auditees as needed.

10% Quality Assurance

- Provides quality assurance reviews of fiscal and compliance audit working papers to ensure the audits are performed in accordance with standards and principles, the reports are accurate, objective, clear, concise and findings are well supported.
- Assist in the training of team members and other staff as needed to ensure compliance with standards and principles.

5% Continuing Professional Education

- Attend classes, providing a minimum of 80 hours of continuing professional education (over a 2-year cycle), and attend other in-house specialized training as needed.

5% Marginal Duties

- Performs other related duties, as required.

Working conditions:

Two story building and standard office modular workspace. Requires sitting for long periods of time while using a personal computer, reviewing documents, and attending meetings in designated areas.

Up to 25% travel required.

1/28/2019