

DUTY STATEMENT

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Employee Name: Vacant	Current Date: October 2023
Classification: Associate Management Auditor	Position #:673-810-4159-976
Division/Office: ASD/Budget Branch	CBID: R01
Section: Audit Unit	
Supervisor Name: Vacant	Supervisor Classification: Staff Management Auditor

I certify that this duty statement represents an accurate description of the essential functions of this position.	
Supervisor:	Date:

I have read this duty statement and agree that it represents the duties I am assigned.	
Employee:	Date:

SPECIAL REQUIREMENTS OF POSITION (IF ANY):

- Designated under Conflict-of-Interest Code.
- Duties performed may require pre-employment physical.
- Duties performed may require drug testing.
- Duties require participation in the DMV Pull Notice Program.
- Requires the utilization of a 32-pound self-contained breathing apparatus.
- Operates heavy motorized vehicles.
- Requires repetitive movement of heavy objects.
- Works at elevated heights or near fast-moving machinery or traffic.
- Performs other duties requiring high physical demand. (Explain below):
- Duties require use of hearing protection and annual hearing examinations.

SUPERVISION EXERCISED

<input checked="" type="checkbox"/> None	<input type="checkbox"/> Lead Person
<input type="checkbox"/> Supervisor	<input type="checkbox"/> Team Leader

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ASD/HRB-12 (REV. 03/2020) PAGE 2 OF 3

FOR SUPERVISORY POSITIONS ONLY: Indicate the number of positions by classification that this position DIRECTLY supervises: 0

Total number of positions in Section/Branch/Office for which this position is responsible: 0

FOR LEAD PERSONS OR TEAM LEADERS ONLY:

Indicate the number of positions by classification that this position LEADS: 0

MISSION OF SECTION: The mission of the Audit Unit is to safeguard California's investments in air quality, climate change initiatives, and community well-being by ensuring the highest level of fiscal responsibility, accountability, and performance across all CARB grant programs. The vision of the Audit Unit is to become a leader in the transparent, ethical, and effective oversight of public funds allocated for environmental and climate initiatives and establish a governance model that others can aspire to.

Core Objectives

- **Accountability:** To hold both internal divisions and external grantees to the highest standards of financial and operational integrity, ensuring that all funds are utilized effectively and according to statutory requirements.
- **Performance Oversight:** To continuously assess and report on the efficacy and impact of grant programs, identifying areas for improvement and ensuring alignment with immediate and long-term objectives.
- **Regulatory Compliance:** To audit and monitor compliance with all relevant laws, regulations, and grant guidelines, taking prompt corrective action as necessary.

Key Responsibilities

- **Financial Audit:** To rigorously scrutinize the financial transactions, accounting practices, and reporting mechanisms employed by CARB and its grantees, ensuring full compliance with legal obligations and grant requirements.
- **Performance Audit:** To systematically evaluate the effectiveness and outcomes of CARB's various incentive programs, ensuring they meet or exceed intended goals and achieve maximum impact for each dollar invested.
- **Reporting and Communication:** To communicate findings, recommendations, and best practices clearly and promptly to CARB leadership, governing bodies, and the public.
- **Ongoing Monitoring and Adaptation:** To perform regular follow-ups on implemented changes and emerging risks, ensuring a dynamic and responsive auditing framework.

Through these core objectives and key responsibilities, the Audit Unit aims to bolster CARB's mission of promoting cleaner air and facilitating an equitable transition to zero emissions while fostering public confidence in the stewardship of significant public investments.

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CONCEPT OF POSITION: Under the general direction of the Staff Management Auditor, the Associate Management Auditor (AMA) works independently with limited supervision and performs financial and performance audits of CARB grantees. The AMA must be proficient in all aspects of an audit, including, but not limited to, planning the audit, evaluating control structures, performing tests of transactions, developing sound conclusions, and developing written audit reports. The AMA must know and understand Generally Accepted Government Auditing Standards (GAGAS). The AMA must have a fiscal education and background, exercise excellent writing and interpersonal communication skills, and be able to follow oral and written directions. Travel for this position is 25-40% per year within California.

<u>% OF TIME</u>	<u>RESPONSIBILITIES OF POSITION</u>
40% - E	Conducts financial and performance audits on CARB grant recipients consistent with established auditing standards. Ensure grant compliance with grant terms and applicable State and Federal laws, regulations, and generally accepted governmental accounting principles. Prepares management reports and recommendations on the results of the audit. Prepare complex audit reports, memoranda, and briefing documents related to audit findings and provide and communicate recommendations to all levels of management. Maintain comprehensive records of all audits conducted, including the methodologies used, data gathered, and conclusions drawn.
20% - E	Coordinates and facilitates regular, systematic, ongoing monitoring activities and assessment of CARB's grant programs and audit findings. Regularly update risk assessments based on monitoring and audit findings. Recommend adjustments to the auditing plan accordingly.
20% - E	Review completed audit reports, working papers, and documentation for adherence to departmental standards and auditing best practices. Provide constructive feedback to Audit Unit members.
10% - E	Assists the Staff Management Auditor with Audit Unit special projects and operational activities.
10% - M	Attend training and complete continuing professional education requirements as required. Complete administrative tasks and other related duties as assigned.