

OFFICE OF THE STATE CONTROLLER

DUTY STATEMENT

EMPLOYEE NAME	DIVISION Division of Audits
CLASSIFICATION TITLE Staff Management Auditor (Specialist)	UNIT NAME - LOCATION FI\$Cal & Information Technology Audits Bureau –Sacramento
WORKING TITLE Audit Specialist	POSITION NUMBER 051-640-4155-298
	EFFECTIVE DATE TBD

SECTION A: GENERAL DESCRIPTION

Under general direction provided by the Audit Manager (Senior Management Auditor), the Staff Management Auditor (Specialist) will perform at the advanced journey level in leading, working with a group of audit teams, or performing complex, difficult, and sensitive engagements (audits, attestations, and/or reviews) in an independent and proficient manner. A Staff Management Auditor (Specialist) may be assisted by Associate Management Auditors and/or Staff Services Management Auditors in the performance of engagements in a single agency or a small group of related agencies. Engagements and related tasks include, but are not limited to, implementations of electronic claims, conducting pre and post-payment audits of electronic claims to ensure legality and validity of payments, evaluations to ensure that adequate controls exist in an agency's electronic claims process, developing and utilizing electronically generated edits, and special projects involving diverse automation objectives. The incumbent also may be assigned to other projects within the division that require an advanced journey level auditor skill set.

Specific duties include, but may not be limited to, the duties listed in Section B.

SECTION B: ESSENTIAL FUNCTIONS

Candidates must have the ability to perform the following essential functions with or without reasonable accommodations.

Percentage of
Time Spent

Typical Task

35%	<p>Act in Lead Role:</p> <ul style="list-style-type: none"> • Plan, coordinate and assign audit tasks to each team member. • Train and assist auditors in developing audit findings and recommendations. • Review audit working papers for clarity and accuracy. • Provide guidance in the development and implementation of new electronic claims processes and system conversions of existing claims processes in accordance with the guidelines set by the SCO. • Provide guidance and training in the performance of format and acceptance testing. • Provide technical guidance and training to auditors in developing electronic audits and edits utilizing audit software in mainframe and PC environments. • Assist auditors in analyzing issues identified during claims auditing and trend analysis. • Assist auditor in preparing audit reports, review reports, and acceptance letters.
30%	<p>Conduct Audits, Implementations, and Post-Payment Reviews:</p> <ul style="list-style-type: none"> • Perform audits in an independent and proficient manner in order to fulfill contractual agreements; and statutory and constitutional responsibilities, using software such as Microsoft Office, TeamMate, and the SCO Mainframe. • Ensure that the audit work is properly supported and sufficient to support audit findings, and that it meets the requirements of SCO's Engagement Manual and professional auditing standards. • Consult and assist agency programmers and, if applicable the agency's third party contractor, regarding the SCO's electronic claims requirements. • Assist in the review of program requirements and payment information maintained by the agency's system to identify the necessary audit information to be included as part of an electronic claims file. • Evaluate auditee's system of internal control significant to the audit objectives, and make recommendations, where appropriate, as required by the audit scope in accordance with the SCO's Engagement Manual and professional auditing standards.

15%	<p>Communication:</p> <ul style="list-style-type: none"> • Recommend changes or updates to audit programs or procedures to the auditor-in-charge or Senior Management Auditor. Inform the Senior Management Auditor of the audit progress, audit problems, new audit areas, and other factors affecting audit operation and timeliness of reports. • Provide technical advice to management concerning audit report preparation and audit finding presentation to ensure that the SCO's Engagement Manual and professional auditing standards are followed. • Provide the Senior Management Auditor with information for evaluating staff performance.
10%	<p>Planning Audits:</p> <ul style="list-style-type: none"> • Plan and complete assigned audits effectively within budgeted hours. • Determine hours required and estimated completion dates for each step in the engagement planning memorandum in accordance with the SCO's Engagement Manual and professional auditing standards. • Plan the engagement or review to ensure that the audit objectives are met and that internal control is properly evaluated.
10%	<p>Technical Analysis and Audit-Related Tasks:</p> <ul style="list-style-type: none"> • Conduct research of complex audit issues utilizing various resources such as state and federal law, state administrative procedures, codes, legislation, etc. • Coordinate with the Senior Management Auditor in initiating changes to the audit programs and work papers structure/content as a result of legislation, regulations, state and federal laws, legal opinions, etc. • Perform other special projects as required, including assisting the Senior Management Auditor in drafting legal opinions, budget change proposals, and legislative bill analysis. • Utilizing audit software and other applications, perform special project tasks involving diverse data automation objectives with electronic systems involving the SCO and other state agencies.

SECTION C: NON-ESSENTIAL FUNCTIONS

0%	None
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SECTION D: ADA REQUIREMENT

Alternative will be provided for incumbents who are unable to perform the non-essential functions of the job because of a disability as defined by the Americans with Disabilities Act.

SECTION E: KNOWLEDGE AND ABILITIES**Knowledge of:**

- Principles and practices of organizational management, accounting, and auditing.
- Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities.
- Principles and techniques of personnel management and supervision; methods of auditing through electronic data processing systems; applications of probability sampling to auditing; program budgeting.

Ability to: Plan, organize, and direct the work of a small group of auditors engaged in management audits, assume responsibility for complex audit studies. ("Understanding of and effectiveness in carrying out State and departmental equal employment opportunity and affirmative action policies.")

SECTION F: RESPONSIBILITY FOR DECISIONS (CONSEQUENCE OF ERROR)

The incumbent will have access to very sensitive and confidential information, careless, accidental, or intentional disclosure of information to unauthorized persons can have far-reaching effects, which may result in civil or criminal actions against those involved.

The incumbent will be responsible for determining correct application of rules, laws, regulations, and professional standards. Failure to do so could result in:

- Insufficient and/or inappropriate audit evidence to address audit objectives and support audit findings and conclusions;
- Inefficient and/or ineffective audits;
- Failure to detect improper payments and noncompliance with policies, procedures, statutory and constitutional provisions, and contracts; and
- Failure to detect fraud, abuse, illegal acts, and misuse of state assets.

Is repetitive use of hand(s) required?							X	X
Simple Grasping (R or L)							X	X
Power Grasping (R or L)					X	X		
Fine Manipulation (R or L)							X	X
Pushing/Pulling (R or L)					X	X		
Reaching (above/below shoulder level)							X	X
Lifting/Carrying	When traveling, the incumbent will have to lift an "audit bag" containing audit work papers and laptop that weighs up to 50 pounds. Occasionally, the incumbent will have to lift boxes containing working papers that weigh up to 50 pounds.							

SECTION J: SIGNATURE

By signing this document, I acknowledge I understand all requirements and information stated above and understand the duties may be modified in accordance with the established job specifications for the class and in conjunction with office needs and have received a copy of this duty statement.

Employee's Signature

Date

I have discussed and provided a copy of this duty statement to the employee named above.

Supervisor's Printed Name

Supervisor's Signature

Date