

Department of Consumer Affairs

Position Duty Statement

HR-41a (new 7/2015)

Classification Title Associate Management Auditor	Board/Bureau/Division Executive Office
Working Title Internal Auditor	Office/Unit/Section / Geographic Location Internal Audit Office / Sacramento
Position Number 610-400-4159-8XX	Name and Effective Date

General Statement: Under the general direction of the Staff Management Auditor, the Associate Management Auditor (AMA) will provide a full range of the more responsible, varied, and complex analytical staff work in financial, compliance, and management audit functions for the Internal Audit Office (IAO). This work will be performed at the Department of Consumer Affairs (DCA), Boards, Bureaus, Programs, Division, and Commission.

The AMA will independently and proficiently perform a variety of complex and difficult engagements (audits, evaluations, and/or reviews) at the first full journey level of the series. The AMA will remain independent in all work performed and will exercise professional judgment and analytical abilities in each phase of the audit engagement. This includes a continuous assessment of the audit, the development of specific findings and exceptions, and drafting of the audit report. The AMA will exercise due professional care in the preparation of audit work papers and regularly communicate with the Staff Management Auditor on all audit findings or potential issues.

All audits will be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the appropriate set of accounting and auditing standards. All audits will be performed with the goal of ensuring that all departmental assets and protected and that all departmental risks are minimized. Incumbents will be responsible for all work performed, including risk analyses preformed, work papers developed, field work conducted, sampling methods used, and findings or audit issues discovered. Duties may include, but are not limited to, the following:

A. Specific Assignments [Essential (E) / Marginal (M) Functions]:

60% (E) Perform Audits

Assist the Staff Management Auditor and Supervising Management Auditor in developing policies and procedures for the implementation of audit programs in the Department, which includes complex internal audits. Perform complex and difficult internal audits and consulting services assignments independently, efficiently, effectively, and in accordance with professional auditing standards, internal controls manuals, departmental policies, procedures, and/or guidelines. Develop the audit plan and audit program to contribute to audit effectiveness and efficiency. Document preliminary research about the audit subject matter by gathering preliminary information from various internal and external sources. Conduct and document preliminary interviews regarding applicable processes. Document current program operations and work processes using flowcharts and narratives. Identify weaknesses and strengths within the processes. Develop and complete internal control surveys and/or questionnaire. Perform risk assessment to determine and identify significant areas related to the audit. Develop and complete the risk control matrix and risk-based audit program, with specific audit procedures. Perform analysis based on quantitative and qualitative factors to select items for testing. Select

testing sample based on documented sampling methodology, perform testing procedures, and document findings. Assist with drafting the audit report and ensuring appropriate components are included. (40%)

Follow up on reported findings and recommendations of the Department's internal accounting and administrative controls to ensure that corrective actions were adequately taken to correct deficiencies. (15%)

The incumbent in this position may serve as a lead auditor on assigned projects with responsibility for one or two staff members. (5%)

20% (E) Risk Assessment

Assist in comprehensive and continuous risk assessment of the Department's system of internal accounting and administrative controls and in the reporting of any inadequacies to the Department of Finance pursuant to Government Code(s) and the State Administrative Manual.

10% (E) Technical Audit Activities

Complete continuing professional education requirements as required by the Institute of Internal Auditors. Attend at least 40 hours of continuing professional education on an annual basis. Complete departmental required training.

5% (E) Assist with Legislation and Regulations

Assist in the preparation of proposed departmental legislation, regulations, and procedural directives for technical, fiscal, and operational issues.

5% (E) Administrative Duties

Perform general administrative duties and other duties as required.

B. Supervision Received

The AMA works under the direction of the Staff Management Auditor but may receive directions from the Supervising Management Auditor.

C. Supervision Exercised

None.

D. Administrative Responsibility

None.

E. Personal Contacts

The Department provides support services to facilities operated within the Department. A required function of this position is to consistently provide exceptional customer service to internal and external customers.

F. Actions and Consequences

Regular and consistent attendance is critical to the successful performance of this position due to the heavy workload and time-sensitive nature of the work. The incumbent routinely works with, and is exposed to, sensitive and confidential issues and /or materials and is expected to maintain confidentiality at all times.

G. Functional Requirements

This position may be required to lift (boxes of) project files, audit files, and other management reports.

H. Other Information

Conflict of Interest (COI)

This position is subject to Title 16, section 3830 of the California Code of Regulations, the Department of Consumer Affairs' Conflict of Interest Regulations. The incumbent is required to submit a Statement of Economic Interests (Form 700) within 30 days of assuming office, annually by April 1, and within 30 days of leaving office.

Criminal Offender Record Information (CORI)

Title 11, section 703(d) of the California Code of Regulations requires criminal record checks of all personnel who have access to Criminal Offender Record Information (CORI). Pursuant to this requirement, applicants for this position will be required to submit fingerprints to the Department of Justice and be cleared before hiring. In accordance with DCA's (CORI) procedures, clearance shall be maintained while employed in a CORI-designated position. Additionally, the position routinely works with sensitive and confidential issues and/or materials and is expected to maintain the privacy and confidentiality of documents and topics pertaining to individuals or to sensitive program matters at all times.

Travel

The incumbent is required to travel throughout an assigned geographical area by various methods of transportation.

Desirable Qualifications

The desirable qualifications for this position are as follows:

- Conduct financial and performance audits of a variety of state agencies, governmental jurisdictions, other entities.
- Apply the appropriate statistical sampling methods and techniques when necessary to ensure the protection of departmental assets and the minimization of departmental management risk.
- Investigate accounting and financial organization procedures and problems.
- Information gathering techniques such as the development of audit programs, surveys, questionnaires, etc.
- Concepts related to risk analysis and risk management.
- Principles of data analytics, processing, and security.
- Possess proficient and effective verbal and written communication skills.
- Exercise professional judgment in determining audit and other program issues.
- Make appropriate recommendations that will assist the auditee address or resolve weaknesses and/or deficiencies.
- Gather, compile, and analyze and interpret data and to draw sound conclusions.
- Plan, organize, and lead a team of auditors to carry out audit assignments or special projects.
- Exercises a high degree of initiative.
- Ability to effectively work independently and/or as a team member with minimum supervision.
- Has the ability to work under pressure to ensure quality work products are completed timely and meet deadlines.

- Effectively handle multiple tasks and changing priorities.
- Knowledge and familiarity with the Generally Accepted Government Auditing Standards, the International Standards for the Professional Practice of Internal Auditing, and other appropriate standards used in performing financial and performance reviews governmental programs.
- Policies, rules and regulations of the Legislature, State Controller's Office, State Treasurer's Office, Department of Finance, Department of General Services, and other central control agencies as they relate to state agency financial and program management activities.
- Facilitate and organize team building, brainstorming, and planning sessions, or participate in task forces for identifying solutions for addressing problem areas or issues.
- Maintain a positive attitude and strive for excellence.
- Strong skills in utilizing Microsoft Office software applications.
- Willingness to travel to other DCA locations in California.
- Establish and maintain cooperative working relationships with management and others contacted in the course of their work.

In all job functions, employees are responsible for creating an inclusive, safe, and secure work environment that values diverse cultures, perspectives, and experiences, and is free from discrimination. Employees are expected to provide all members of the public equitable services and treatment, collaborate with underserved communities and tribal governments, and work toward improving outcomes for all Californians.

I have read and understand the duties listed above and I can perform these duties with or without reasonable accommodation. (If you believe reasonable accommodation is necessary, discuss your concerns with the hiring supervisor. If unsure of a need for reasonable accommodation, inform the hiring supervisor, who will discuss your concerns with the Health & Safety analyst.)

Employee Signature Date

Employee's Printed Name, Classification

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

Supervisor Signature Date

Printed Name, Classification

Department of Consumer Affairs

Position Duty Statement

HR-41a (new 7/2015)

Classification Title Staff Services Management Auditor	Board/Bureau/Division Executive Office
Working Title Internal Auditor	Office/Unit/Section / Geographic Location Internal Audit Office / Sacramento
Position Number 610-400-5841-8XX	Name and Effective Date

General Statement: Under close supervision of the Staff Management Auditor, the Staff Services Management Auditor (SSMA) will provide a full range of the more responsible, varied, and complex analytical staff work in financial, compliance, and management audit functions for the Internal Audit Office. This work will be performed at the Department of Consumer Affairs (DCA), Boards, Bureaus, Programs, Division, and Commission.

The SSMA will assist audit staff perform complex and difficult engagements (audits, evaluations, and/or reviews) at the recruiting, training, and development class level of this series. The SSMA will remain independent in all work performed and will exercise professional judgment and analytical abilities in each phase of the audit engagement. This includes a continuous assessment of the audit, the development of specific findings and exceptions, and drafting of the audit report. The SSMA will exercise due professional care in the preparation of audit work papers and regularly communicate with the Staff Management Auditor on all audit findings or potential issues.

All audits will be conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the appropriate set of accounting and auditing standards. All audits will be performed with the goal of ensuring that all departmental assets and protected and that all departmental risks are minimized. Incumbents will be responsible for all work performed, including risk analyses preformed, work papers developed, field work conducted, sampling methods used, and findings or audit issues discovered. Duties may include, but are not limited to, the following:

A. Specific Assignments [Essential (E) / Marginal (M) Functions]:

60% (E) Perform Audits

Assist the audit team, Staff Management Auditor, and Supervising Management Auditor in developing policies and procedures for the implementation of audit programs in the Department, which includes complex internal audits. Perform complex and difficult internal audits and consulting services assignments independently, efficiently, effectively, and in accordance with professional auditing standards, internal controls manuals, departmental policies, procedures, and/or guidelines. Develop the audit plan and audit program to contribute to audit effectiveness and efficiency. Document preliminary research about the audit subject matter by gathering preliminary information from various internal and external sources. Conduct and document preliminary interviews regarding applicable processes. Document current program operations and work processes using flowcharts and narratives. Identify weaknesses and strengths within the processes. Develop and complete internal control surveys and/or questionnaire. Perform risk assessment to determine and identify significant areas related to the audit. Develop and complete the risk control matrix and risk-based audit program, with specific audit procedures. Perform analysis based on quantitative and qualitative factors to select items for testing. Select

testing sample based on documented sampling methodology, perform testing procedures, and document findings. Assist with drafting the audit report and ensuring appropriate components are included. (40%)

Follow up on reported findings and recommendations of the Department's internal accounting and administrative controls to ensure that corrective actions were adequately taken to correct deficiencies. (15%)

The incumbent in this position may serve as a lead auditor on assigned projects with responsibility for one or two staff members. (5%)

20% (E) Risk Assessment

Assist in comprehensive and continuous risk assessment of the Department's system of internal accounting and administrative controls and in the reporting of any inadequacies to the Department of Finance pursuant to Government Code(s) and the State Administrative Manual.

10% (E) Technical Audit Activities

Complete continuing professional education requirements as required by the Institute of Internal Auditors. Attend at least 40 hours of continuing professional education on an annual basis. Complete departmental required training.

5% (E) Assist with Legislation and Regulations

Assist in the preparation of proposed departmental legislation, regulations, and procedural directives for technical, fiscal, and operational issues.

5% (E) Administrative Duties

Perform general administrative duties and other duties as required.

B. Supervision Received

The SSMA works under the direction of the Staff Management Auditor but may receive directions from the Supervising Management Auditor.

C. Supervision Exercised

None.

D. Administrative Responsibility

None.

E. Personal Contacts

The Department provides support services to facilities operated within the Department. A required function of this position is to consistently provide exceptional customer service to internal and external customers.

F. Actions and Consequences

Regular and consistent attendance is critical to the successful performance of this position due to the heavy workload and time-sensitive nature of the work. The incumbent routinely works with, and is exposed to, sensitive and confidential issues and /or materials and is expected to maintain confidentiality at all times.

G. Functional Requirements

This position may be required to lift (boxes of) project files, audit files, and other management reports.

H. Other Information

Conflict of Interest (COI)

This position is subject to Title 16, section 3830 of the California Code of Regulations, the Department of Consumer Affairs' Conflict of Interest Regulations. The incumbent is required to submit a Statement of Economic Interests (Form 700) within 30 days of assuming office, annually by April 1, and within 30 days of leaving office.

Criminal Offender Record Information (CORI)

Title 11, section 703(d) of the California Code of Regulations requires criminal record checks of all personnel who have access to Criminal Offender Record Information (CORI). Pursuant to this requirement, applicants for this position will be required to submit fingerprints to the Department of Justice and be cleared before hiring. In accordance with DCA's (CORI) procedures, clearance shall be maintained while employed in a CORI-designated position. Additionally, the position routinely works with sensitive and confidential issues and/or materials and is expected to maintain the privacy and confidentiality of documents and topics pertaining to individuals or to sensitive program matters at all times.

Travel

The incumbent is required to travel throughout an assigned geographical area by various methods of transportation.

Desirable Qualifications

The desirable qualifications for this position are as follows:

- Conduct financial and performance audits of a variety of state agencies, governmental jurisdictions, other entities.
- Apply the appropriate statistical sampling methods and techniques when necessary to ensure the protection of departmental assets and the minimization of departmental management risk.
- Investigate accounting and financial organization procedures and problems.
- Information gathering techniques such as the development of audit programs, surveys, questionnaires, etc.
- Concepts related to risk analysis and risk management.
- Principles of data analytics, processing, and security.
- Possess proficient and effective verbal and written communication skills.
- Exercise professional judgment in determining audit and other program issues.
- Make appropriate recommendations that will assist the auditee address or resolve weaknesses and/or deficiencies.
- Gather, compile, and analyze and interpret data and to draw sound conclusions.
- Plan, organize, and lead a team of auditors to carry out audit assignments or special projects.
- Exercises a high degree of initiative.
- Ability to effectively work independently and/or as a team member with minimum supervision.
- Has the ability to work under pressure to ensure quality work products are completed

timely and meet deadlines.

- Effectively handle multiple tasks and changing priorities.
- Knowledge and familiarity with the Generally Accepted Government Auditing Standards, the International Standards for the Professional Practice of Internal Auditing, and other appropriate standards used in performing financial and performance reviews of governmental programs.
- Policies, rules and regulations of the Legislature, State Controller's Office, State Treasurer's Office, Department of Finance, Department of General Services, and other central control agencies as they relate to state agency financial and program management activities.
- Facilitate and organize team building, brainstorming, and planning sessions, or participate in task forces for identifying solutions for addressing problem areas or issues.
- Maintain a positive attitude and strive for excellence.
- Strong skills in utilizing Microsoft Office software applications.
- Willingness to travel to other DCA locations in California.
- Establish and maintain cooperative working relationships with management and others contacted in the course of their work.

In all job functions, employees are responsible for creating an inclusive, safe, and secure work environment that values diverse cultures, perspectives, and experiences, and is free from discrimination. Employees are expected to provide all members of the public equitable services and treatment, collaborate with underserved communities and tribal governments, and work toward improving outcomes for all Californians.

I have read and understand the duties listed above and I can perform these duties with or without reasonable accommodation. (If you believe reasonable accommodation is necessary, discuss your concerns with the hiring supervisor. If unsure of a need for reasonable accommodation, inform the hiring supervisor, who will discuss your concerns with the Health & Safety analyst.)

Employee Signature

Date

Employee's Printed Name, Classification

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

Supervisor Signature

Date

Printed Name, Classification

