**OFFICE OF THE STATE CONTROLLER**

DUTY STATEMENT

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| --- | --- |
| **EMPLOYEE NAME** | **DIVISION – UNIT NAME**  Division of Audits |
| **CLASSIFICATION TITLE**  Staff Services Management Auditor | **HEADQUARTERS ADDRESS**  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Audits Bureau –Monterey Park |
| **WORKING TITLE**  Auditor | **POSITION NUMBER**  051-642-5841-XXX |
|  | **EFFECTIVE DATE**  TBD |

**SECTION A: GENERAL DESCRIPTION**

Under close supervision provided by a Senior Management Auditor, the incumbent will learn and develop appropriate skills and methods related to a variety of engagements (audits, attestations, and/or reviews) for compliance with applicable laws, rules, and regulations. This is a training and development classification. Typically, the incumbent will perform tasks directed by a Staff Management Auditor (Specialist) or Associate Management Auditor. The incumbent may also personally perform the least complex engagements.

Specific duties include, but may not be limited to 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

|  |  |
| --- | --- |
| 30% | Review and analyze the accounts and records of the auditee to determine compliance with applicable laws, rules, and regulations. |
| 30% | Perform audits in an independent manner in order to fulfill contractual agreements; and statutory and constitutional responsibilities, using software such as Microsoft Office and TeamMate. Document engagement results using clear and concise language that supports work performed and related findings. Develop appropriate recommendations for corrective action based on competent findings. |
| 20% | Learn and apply SCO’s Engagement Manual policies, specific program procedures, and protocols; professional auditing standards, and common auditing techniques. |
| 20% | Assist in planning and completing assignments effectively within predetermined budgeted hours. Advise the auditor-in-charge and/or Senior Management Auditor of the engagement progress, potential issues, and other factors affecting the timeliness of the engagements and issuance of the engagement reports. |
|  | This position typically requires travel averaging 35% annually and may include overnight travel. The travel percentage may be adjusted based on audit engagement and/or division needs. |

**SECTION C: NON-ESSENTIAL FUNCTIONS**

|  |  |
| --- | --- |
| 0% | None |

**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.

**Ability to:** Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government.

**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 auditing 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.

**SECTION G: PERSONAL CONTACT**

The incumbent may independently confer with all levels of management and staff within the department or other departments on a daily basis. The incumbent may also consult with personnel of the auditee and others.

**SECTION H: WORK ENVIRONMENT**

While at the base of operation, employees will work in a climate-controlled office under artificial lighting. Travel will be required to conduct audits, meet with auditees, or attend meetings/conferences. Employees may be required to sit for long periods of time using keyboard and computer terminal, while travelling, or at audit sites. When traveling, the incumbent may be subject to the elements of the destination. The off-site working environment is subject to the facilities of the audit site.

Travel will be required, to conduct field audits, which may include flying and/or long drives.

**SECTION I: PHYSICAL REQUIREMENTS**

Employees may be required to sit for long periods of time using a keyboard, mouse, monitor, and a laptop/desktop computer. Additionally, employees may be requested to handle voluminous documents or files and to carry a laptop computer to the audit site during fieldwork.

The following is the average for the position. Due to business needs, frequency of activities may vary.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Check the frequency of activity required of the employee to perform the job | | | | | | | | |
| Activity  (Typical day in the office/typical day in the field) | Never  (0 Hours) | | Occasionally  (up to 3 hours) | | Frequently  (up to 6 hours) | | Constantly  (up to 8 hours) | |
| *In office* | *In field* | *In office* | *In field* | *In office* | *In field* | *In office* | *In field* |
| Sitting |  |  |  |  |  |  | X | X |
| Walking |  |  | X | X |  |  |  |  |
| Standing |  |  |  |  | X | X |  |  |
| Bending (neck/waist) |  |  |  |  |  |  | X | X |
| Squatting |  |  | X | X |  |  |  |  |
| Climbing |  |  | X | X |  |  |  |  |
| Kneeling |  |  | X | X |  |  |  |  |
| Crawling |  |  | X | X |  |  |  |  |
| Twisting (neck/waist) |  |  |  |  |  |  | X | X |
| 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” 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 and understand all requirements and information stated above, understand that duties may be modified in accordance with the established job specifications for the class and in conjunction with office needs, and acknowledge that I have received a copy of this duty statement.

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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