**OFFICE OF THE STATE CONTROLLER**

DUTY STATEMENT

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| **EMPLOYEE NAME** | **DIVISION**  Division of Audits |
| **CLASSIFICATION TITLE**  Senior Management Auditor | **UNIT NAME - LOCATION**  Community-Related Audits Bureau – Sacramento |
| **WORKING TITLE**  Audit Manager | **POSITION NUMBER**  051-640-4161-110 |
|  | **EFFECTIVE DATE**  TBD |

**SECTION A: GENERAL DESCRIPTION**

Under general direction provided by the Bureau Chief (Supervising Management Auditor), the Senior Management Auditor will plan, organize, and direct the work of a group of audit teams performing a variety of engagements (audits, attestations, and/or reviews) and will supervise a large audit team conducting sensitive and 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

|  |  |
| --- | --- |
| 40% | **Audit Tasks:**   * Provide field supervision and on-the-job training of staff members. * Review audit reports and work papers for accuracy, clarity, and support; and conformance with professional auditing standards, SCO’s Engagement Manual, and other program requirements. * Determine if audit production goals are being met, and make or recommend changes to the Bureau Chief. |
| 20% | **Audit-Related Tasks:**   * Evaluate workload and assign resources to accomplish audit objectives. * Develop an annual work plan and annual workload budget. Monitor the plan monthly. * Provide guidance and direction and participate in the audit planning process. * Evaluate and determine the resources required to meet the State Controller’s constitutional audit obligations. * Conduct research of complex audit issues utilizing various resources such as state and federal law, state administrative procedures, codes, legislation, etc. * Initiate changes to the audit programs as a result of legislation, regulations, state and federal laws, legal opinions, etc. * Perform other special projects as required. |
| 30% | **Staff Performance**:   * Evaluate staff members work performance and prepare evaluation reports. * Provide consultative services to staff members regarding the most complex audit and/or compliance issues. * Identify types of training needs for each staff member. * Ensure that staff members receive identified training needs. Conduct performance evaluations. |
| 10% | **Administrative Tasks**:   * Monitor and review staff attendance reports. * Analyze legislation and prepare bill analysis as needed. * Assess available funding and need for budget change proposals. * Draft legal opinion requests as needed. * Prepare correspondence and other documents as needed. * Providing briefings and make presentations to the SCO Executive Office, government officials, and other entities as applicable. |

**SECTION C: NON-ESSENTIAL FUNCTIONS**

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|  | **Work Schedule/Hours**  The incumbent must maintain normal and consistent work hours, averaging 40 hours per week. Work in excess of 40 hours per week is expected when necessary to complete assignments in a timely manner.  **Other**  The incumbent must be physically present at the workplace during work hours to properly observe, supervise, and mentor subordinate staff. |

**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.
* Organization and management of a broad range of State agencies; group leadership techniques; program planning and evaluation; Department's Affirmative Action Program objectives; a manager's role in the Affirmative Action Program and the processes available to meet affirmative action objectives.

**Ability to:**

* Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government.
* Conduct financial and management duties of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; and analyze data and take effective action.
* 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.")
* Plan, organize, and direct the work of a staff engaged in a variety of complex, technical, management audits; work effectively with top level managers of State agencies and other organizations. ("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 audit client and staff member 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 and regulations when performing an audit and reviewing audit staff’s work papers. Failure to do so could result in incorrect findings, which may lead to action being taken against the State Controller’s Office (SCO).

Additionally, the incumbent will be responsible for determining correct application of rules and regulations when hiring, training, supervising, promoting, and performing disciplinary actions to staff members. Failure to do so may lead to action being taken against the SCO.

**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 with a laptop or 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.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 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.

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Employee’s Signature Date

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

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Supervisor’s Printed Name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Supervisor’s Signature Date