

OFFICE OF THE STATE CONTROLLER

DUTY STATEMENT

EMPLOYEE NAME	DIVISION Division of Audits
CLASSIFICATION TITLE Associate Management Auditor	UNIT NAME - LOCATION FI\$Cal & Information Technology Audits – EDP Audits - Sacramento
WORKING TITLE Auditor	POSITION NUMBER 051-640-4159-XXX
	EFFECTIVE DATE TBD

SECTION A: GENERAL DESCRIPTION

Under general direction provided by the Audit Manager (Senior Management Auditor), the Associate Management Auditor will perform at the first full journey person of the series in completing complex and difficult engagements/assignments (pre and post-payment audits, developing electronic audits and edits, utilizing electronic audits and edits in the processing of electronic claims, etc.) in an independent and proficient manner to ensure legality and validity of payments submitted electronically to the SCO. An Associate Management Auditor may be assisted by Staff Services Management Auditors and other Associate Management Auditors in the performance of engagements and assignments for a single agency or multiple agencies utilizing the Electronic Claims process. The incumbent also may be assigned to other projects within the division that require a first full 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

60%	<p>Conduct Audits, Implementations, and Post-Payment Reviews:</p> <ul style="list-style-type: none"> Process electronic claims submitted as detailed in each program's Operation Guide to ensure the payments are legal and proper.
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	<ul style="list-style-type: none"> • Design, code, test and implement specialized audit edits utilizing audit software in mainframe and PC environments to verify the legality and validity of the electronic claim payments. • Work with agencies to resolve exceptions. • 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. • Review 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. • Train and assist auditors. • Conduct meetings, and discuss audit issues and findings.
15%	<p>Communication:</p> <ul style="list-style-type: none"> • Recommend changes or updates to audit programs or procedures to the Staff Management Auditor (Specialist) 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 the Senior Management Auditor with information for evaluating staff performance.
15%	<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"> • Research various resources such as state and federal law, state administrative procedures, codes, legislation, etc. to ensure that all operations guides are up to date with the most recent information. • Coordinate with the Senior Management Auditor and Staff Management Auditor (Specialist) in initiating changes to the audit programs 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 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.
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SECTION C: NON-ESSENTIAL FUNCTIONS

0%	None
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SECTION D: ADA REQUIREMENT

Alternatives 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: 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.

Ability to: 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.

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.

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)	
	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>
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" 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.							

051-640-4159-xxx

Name

date

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

OFFICE OF THE STATE CONTROLLER

DUTY STATEMENT

EMPLOYEE NAME	DIVISION Division of Audits
CLASSIFICATION TITLE Staff Services Management Auditor	UNIT NAME - LOCATION FI\$Cal & Information Technology Audits – EDP Audits - Sacramento
WORKING TITLE Auditor	POSITION NUMBER 051-640-5841-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/assignments (pre and post-payment audits, developing electronic audits and edits, utilizing electronic audits and edits in the processing of electronic claims, etc.) for compliance with applicable laws, rules and regulations. Typically, the incumbent will perform tasks directed by a Staff Management Auditor (Specialist) or Associate Management Auditor. The incumbent may also be assigned to other less complex projects within the division.

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

40%	Process electronic claims submitted as detailed in each program's Operation Guide to ensure the payments are legal and proper. Work with agencies to resolve exceptions generated from audits and edits performed.
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30%	Perform audits, implementations and post-payment reviews 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, common auditing techniques, and electronic audit tools.
10%	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.

SECTION C: NON-ESSENTIAL FUNCTIONS

0%	None
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SECTION D: ADA REQUIREMENT

Alternatives 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 standards. Failure to do so could result in:

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)	
	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>	<i>In office</i>	<i>In field</i>
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" 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.							

051-640-5841-XXX

Name

Date

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