



# Duty Statement

Classification: **Staff Program Auditor, CalPERS**

Position Number: **275-319-4061-018**

HCM#: **8184**

Branch/Section: **Office of Audit Services/Employer Compliance Reviews**

Location: **Sacramento, CA**

Working Title: **Staff Program Auditor**

Effective Date: **March 17, 2025**

Collective Bargaining Identifier (CBID): **R01**

Supervision Exercised:  Yes  No

Telework:  Office-Centered  Remote-Centered  Not Eligible

The Office of Audit Services (OFAS) assists California Public Employees' Retirement System (CalPERS) Board of Administration and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness are promoted, compliance with applicable laws and regulations is maintained, and financial and management reporting is reliable. OFAS' audit function assists CalPERS management in evaluating the performance of its operations, ensures that adequate controls exist, and issues identified are resolved. OFAS conducts its audits in accordance with the Global Internal Audit Standards (Standards).

With minimal direction from the Staff Management Auditor (SMA), the Staff Program Auditor is the lead auditor and conducts internal audits or employer compliance audits. These audits may include reviews of the California Public Employees' Retirement System (CalPERS) operational and administrative controls, compliance audits of agencies that contract with CalPERS, investigations, and advisory work requested by the CalPERS Board of Administration and management. The Staff Program Auditor is expected to possess strong critical thinking and analytical skills, and have a comprehensive understanding of CalPERS laws, regulations, policies, procedures, and Standards. The Staff Program Auditor is expected to adhere to appropriate professional ethics as required by the Standards and CalPERS Core Values and internal policies and procedures when performing the following duties and responsibilities:

## Essential Functions

Regular and consistent attendance in the office at least three days a week for teamwork, in-person collaboration, personal interactions with members, stakeholders, and other team members, cross-functional communications within CalPERS. In-person collaboration is essential to promote and foster innovation, creativity, and complete engagement by the team. Coordinating work in person allows the teams to stay functional and aligned with the work of others. Being present in the office is essential to allow for immediate accessibility for discussions, questions, mentoring, or strategy sessions between team members.

- 40% **Audit Engagements:** Onsite<sup>1</sup> and virtually, lead and effectively prioritize the completion of multiple audit assignments, which may include providing guidance to a team of auditors in their completion of audit assignments, assigning audit work, and coordinating and monitoring audit assignments. Ensure data, records, and information obtained is analyzed utilizing technical and analytical skills to identify irregularities and issues. Complete quality reviews of audit working papers to ensure sufficient, reliable, relevant, and useful information is obtained to support audit findings, conclusions, and reports. Ensure that audit reports are accurate, objective, clear, concise, constructive, and timely, and prepared in accordance with OFAS policies and procedures. Ensure working papers demonstrate that audit objectives are met, planned procedures are performed in accordance with the audit program and Standards, and any deviations from the audit program are properly justified, documented, and approved by audit management. Independently perform complex and sensitive assignments. Assist the SMA in completing audit planning, which may include the completion of risk and fraud assessments, development of audit scope, objectives, and audit program, and audit scheduling. Perform special reviews at the request of senior management or the CalPERS Board of Administration (Board) that may be sensitive or confidential. Work with program areas to complete the evaluation of program area implementation of corrective action to resolve audit findings.
- 35% **Audit Communication:** Onsite and virtually, ensure audit procedures performed and the audit conclusions reached are documented in accordance with the Standards and OFAS policies and procedures. Utilize various software applications to design and prepare clear, accurate, and complete audit working papers, which may include flow charts, test spreadsheets, and questionnaires. Ensure audit findings are sufficiently supported and documented, identify root causes, and appropriate corrective actions, and prepare audit reports. Meet with auditee representatives and audit management to discuss audit objectives, scope, findings, and recommendations. Facilitate communication between the audit team and OFAS management.
- 15% **Mentoring and Professional Development:** Onsite and virtually, act as a mentor to new auditors and/or audit team members and provide guidance on technical audit procedures and tasks, requirements of the Standards, and OFAS policies and procedures. Participate in the development of training and learning opportunities for new auditors within OFAS. Participate in the recruitment of audit team members. Provide feedback to the SMA on performance and training needs of audit team members at the conclusion of audit assignments. Participate in onboarding of new audit team members. Complete training to continue development of knowledge and experience in auditing principles and concepts and as appropriate, industry practices and trends. Track and monitor completion of mandatory specialized and focused trainings to ensure compliance with OFAS training policy.

10% **Operational Projects:** Onsite and virtually, participate in OFAS' operational committees (operations, technology, quality assurance and improvement, or training and recruitment) and complete projects assigned to ensure the quality and effectiveness of OFAS processes, policies, and procedures. Participate as a subject matter expert or team member representative on technical business-related issues and other OFAS projects as assigned and appropriate for this classification.

**Working Conditions**

- <sup>1</sup>This position is designated as office-centered and works primarily onsite at the Sacramento, CA Headquarters at least three weekdays.
- Office environment with standard office equipment.
- For Employer Compliance Reviews, overnight travel up to 30% to various public agency locations in the State of California is required.

**Conduct, Attendance and Performance Expectations**

- Ability to maintain consistent attendance.
- Ability to demonstrate punctuality, initiative, and dependability.
- Ability to model and support CalPERS Core Values (Integrity, Accountability, Respect, Openness, Quality and Balance).
- Ability to model CalPERS Competencies and demonstrate proficiency in; Collaboration, Leading People, Leading Change, Driving Results, Business Acumen, Communication, and Leading Self.

I have read and understood the duties and essential functions of the position and can perform these duties with or without reasonable accommodation.

**Employee Name (Print):**

\_\_\_\_\_

**Employee Signature:** \_\_\_\_\_ **Date:**

I certify that the above accurately represent the duties of the position.

**Supervisor Signature:** \_\_\_\_\_ **Date:**