



Classification: Associate Management Auditor	Position No. 152-4160-xxx
CBID: R01	Office: Audits, Investigations & Program Review
Date Prepared: March 6, 2018	Division: Executive
KEY: (E) IS ESSENTIAL, (M) IS MARGINAL	

Under the general direction of the Chief Auditor, the incumbent performs activities related to various types of fiscal, operations, and administrative audits, reviews, and fiscal analysis under the Commission's laws, rules and regulations (Laws). These audits are conducted to ensure compliance with various state and federal grant, loan, and other applicable statutes, regulations and laws related to the responsibilities of the Commission.

WORKING CONDITIONS:

Audits take place in various working environments. Some audit procedures may require availability during late night or early morning. These procedures may also require that you work on weekends. Travel by plane, train or car is required. Bending and stooping to retrieve files, sitting and standing consistent with office work, and occasional light lifting of no more than 20 pounds is required. There will be some in and possibility out-of-state travel required.

DUTIES AND RESPONSIBILITIES:

10% Pre-audit planning activities:

- When assigned as the auditor-in-charge, develops and prepares written audit planning memoranda, which includes written narratives related to the audit scope and objectives, all background information reviewed and summarized, and proposed audit strategies and audit resources required.
- As a member of the audit team, prepares for the audit by reviewing the audit planning memoranda, including prior audit reports, findings, and other specific audit-related documentation, and provides feedback to the auditor-in-charge.

55% Field activities:

- When assigned as the auditor-in-charge, prepares for, and schedules and conducts entrance conferences with the auditee, which includes assuring that appropriate checklists and documents are prepared, collected and organized for future reference in the audit's working papers. As a member of the audit team, attends the entrance conference and assists the auditor-in-charge.
- Conducts field audit work including the examination and analysis of financial statements, accounting records, contracts, grant activities and other reviews in accordance with the related policies, procedures and processes or documents that may be required to substantiate such activity. Field audit work includes the gathering of documents to support the conclusions and findings to be presented in the audit report, testing of accuracy of the accounting transactions or adherence to specific programs, loans or grants under review. Review of the Commissions, processes, including review of internal controls. Prepares and provides organization of working papers during the site visit, the conduct of meetings and the conduct of the exit conference with auditee.

**25% Post audit activities:**

- When assigned as the auditor-in-charge, analyzes data gathered during the field audit phase and prepares draft audit letters and reports, including the preparation of electronic spreadsheets and graphic charts; the organization and presentation of all checklists and working papers, and the preparation of the Summary and Review Report related to all auditors' hours expended to date. Revises audit letters and reports as required by supervisors and managers to conform to the evidence presented in the working papers to support the auditor's conclusions. As a team member, reviews the draft or revised audit report (when requested changes are substantive) and related documentation, i.e., working papers, before submission to the supervisor for review and approval, and provides a Summary and Review Report that delineates the team member's total hours, to date, for the audit.
- When assigned as the auditor-in-charge, prepares for, and schedules and conducts exit conferences, including assuring that appropriate checklists and documents are prepared, collected and organized to include in the audit's working papers. As a team member, attends the exit conference and assists the auditor-in-charge as necessary.
- As the auditor-in-charge, communicates audit findings to the auditee's representatives to allow an opportunity for the auditee to respond and when deficiencies are identified, prepare and provide an action plan to correct the deficiencies.
- As the auditor-in-charge, reviews and prepares written summaries of responses from auditee's representatives related to audit reports, makes written staff recommendations regarding amendments or adherence to audit findings, and when requested, presents these findings to division management and/or executive management of the Commission. As a team member, reviews and provides feedback on these written summaries.
- As the auditor-in-charge, prepares the final draft of audit letters and audit reports, including the incorporation of changes that result from auditee responses or changes requested by Commission management. This includes the preparation of a final Summary and Review Report. As a team member, reviews and provides feedback on the final audit report and provides a Summary and Review Report that delineates the team member's hours for the audit.

10% Captures, maintains, and accesses audit data and files, records audit-related hours, and runs standard reports in the audit database.

Conducts research of various accounting promulgations to stay abreast of accounting standards as they are related to the preparation of financial statements, federal and state grants, and other regulations, statutes, or laws.

Advises the supervisors and the Quality Assurance Program review team of any trends that are observed as audits are conducted, and which may affect future audit planning, methods and actions.



KNOWLEDGE, SKILLS AND ABILITIES;

Knowledge of:

- Elementary statistics;
- Audit procedures, including planning, techniques, test and sampling methods involved in conducting audits;
- Accounting and auditing standards established by AICPA, GAAP and GAAS related to government programs and grants such as A-133 audits;
- Applicable federal, state and local laws, rules and regulations relating to grants, and loans governing California;
- Relevant electronic accounting systems software applications; and
- Relevant computer business software applications, e.g. Microsoft Office software applications.

Ability to:

- Handle highly confidential information;
- Act in a tactful and politically sensitive manner; interact professionally with various levels of state officials, such as commissioner's, executive members, representatives, employees and the general public;
- Understand, interpret, and apply laws, rules, regulations, policies, procedures relevant to federal and state grants including government audit standards and A-133 audits;
- Determine audit objectives and design audit plans and programs to achieve audit goals;
- Exercise judgment and creativity in making decisions;
- Perform statistical and financial analyses;
- Compile and analyze complex data;
- Analyze situations, identify problems, and recommend solutions;
- Create digitized charts, schedules, graphs, or similar visual aids on computer using a keyboard device;
- Make effective presentations, communicate effectively, orally and in writing, using a variety of styles and techniques appropriate to the audience;
- Prepare comprehensive reports and correspondence; and
- Operate computers, computer software, smart phones, and general office equipment.

Special Personal Characteristics:

- Ability and willingness to travel and work away from the headquarters office which could require extended hours of work and/or overnight or multiple-day trips on a continuous basis;
- Possession of a valid California's driver's license; and
- Ability to work independently and in a team environment.

SIGNATURES	
I Certify That I Am Able To Perform, With Or Without The Assistance Of A Reasonable Accommodation, The Essential Job Duties Of This Position	
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Associate Management Auditor Employee Date	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Asst. Executive Director Audit Investigations & Program Review Date