



Duty Statement

Classification: **Staff Program Auditor**

Position Number: **275-319-4061-016**

HCM#: **1502**

JC-378921

Branch/Section: **Office of Audit Services/ Internal Audits & Consulting Projects Team 1**

Location: **Sacramento, CA**

Telework: Office-centered

Working Title: **Internal Auditor**

Effective Date: **June 1, 2023**

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

Supervision Exercised: Yes No

The Office of Audit Services (OFAS) assists CalPERS Board of Administration and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness is promoted, compliance with applicable laws and regulations is maintained and financial and management reporting is reliable.

Under the supervision of the Staff Management Auditor (Staff Mgmt. Auditor), the Staff Program Auditor (St. Pg.A) is the lead auditor and conducts internal audits and reviews of the California Public Employees' Retirement System (CalPERS). The reviews are performed accurately and completely in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards). The incumbent is expected to pursue a course of continuing professional education as prescribed by the Standards. Furthermore, the incumbent is expected to adhere to appropriate professional ethics as prescribed by the Standards and CalPERS core values when performing the following duties and responsibilities:

Essential Functions

- 45% Assist the Staff Mgmt. Auditor with risk assessment; development of audit scope, objectives, and audit program; audit scheduling; and assignment of staff with appropriate skills, available time, or the need to develop new skills. Provide appropriate instruction to staff throughout the audit engagement, ensure that approved audit programs are carried out or that deviations are justified and authorized. Independently perform complex and sensitive audit and review assignments. Provide consultation on technical business-related issues. May lead special projects such as annual risk assessment, Quality Assurance and Improvement Program, quarterly audit follow-up, manage contracts for supplemental audit services, provide consulting services to CalPERS divisions, quality review of work papers, and assist with staff development.
- 30% Review audit working papers to ensure that they adequately support audit findings, conclusions, and reports. Ensure that audit reports are accurate, objective, clear, concise, constructive, and timely. Determine that audit objectives are met, and procedures are performed in accordance with the Standards. Incumbents are required to possess strong analytical abilities and a comprehensive understanding of laws and regulations pertaining to CalPERS.
- 15% Develop and document audit findings, recommend corrective action, and prepare audit reports. Meet with auditee representatives to discuss scope of review and also audit findings and recommendations. Present related audit issues and findings to CalPERS management as necessary.

- 5% Assist with leading and coordinating the annual risk assessment process and the preparation of the Annual Audit Plan. Monitor progress toward completion of audits in the Plan. Participate in audit follow-up activities to ensure timely resolution of outstanding issues.
- 5% Assist the Staff Management Auditor in the recruitment and selection of audit staff. Provide training or guidance to audit staff as necessary. Provide feedback to the Staff Management Auditor on performance of staff at conclusion of audits.

Knowledge, Skills, and Abilities

Knowledge of: Principles and practices of business and organizational management; general accounting and auditing principles and procedures; elementary statistics; basic research methods; basic word processing and spreadsheet software. Organization and management of public pension fund financial and program operations; current trends and problems in public pension fund management; principles of data processing systems design, programming, operations, controls, and evaluation; fraud investigation techniques, methods, and procedures.

Ability to: Apply the required knowledge; establish and maintain assignment priorities; complete comprehensive, complex investigations of accounting, financial, and business organization procedures and recommend solutions to problems and issues; analyze complex problems and recommend effective courses of action; consult with and advise administrators and other interested parties on a variety of subject-matter areas.

Working Conditions

- Overnight travel may be 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:**