

California State Auditor

Duty Statement



Classification:	Senior Auditor Evaluator III (Financial)
Position Number:	339-100-4111-900
Division:	Audits
Employee Name:	
CBID:	E98
Designated Conflict of Interest Position: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<p>Position Description/Duties: This is the advanced supervisory level of the Auditor Evaluator classification series. The Senior Auditor Evaluator III (Senior III) typically supervises the work of multiple opinion unit teams consisting of a team leader and one or more financial audit staff and has full responsibility to ensure the quality of work products and compliance with all applicable auditing standards. The Financial Senior III must demonstrate the ability to supervise, plan, direct, and conduct large components of the annual statewide financial audit. The work includes the planning of audits and audit activities; regular, extensive communication with accounting personnel at state agencies, the Financial Principal Auditor, and financial audit staff in a collaborative work environment; and ensuring the thorough and accurate documentation of audit activities and findings both during fieldwork and in the development of opinions and on the State's financial statements.</p>	
Job Functions - Essential (E) / Marginal (M) Functions:	
45% E	<p>Manages the ongoing work of auditors through general supervision to ensure audits conform to government auditing standards, and fulfills the mission and purpose of the State Auditor by:</p> <ul style="list-style-type: none"> • Evaluating evidence gathered by audit staff to ensure it contains the five elements of a finding and that the work results in strong compelling arguments that are responsive to the audit objectives and comply with government auditing standards. • Ensuring all audit staffs' work complies with the office policies and procedures outlined in the Comprehensive Manual, including professional ethical standards and government auditing standards. • Ensuring all documentation that the audit team collects and maintains is in adherence with the office's confidentiality policies and procedures to protect confidential information from inappropriate or unauthorized access, use or disclosure. • Directing or overseeing the use of various external systems (e.g., Appropriation Control Ledger, SCO Reporting System) to access, review, and interpret data and reports. • Maintaining professional skepticism by assessing the validity of statements and other evidence as well as effectively identifying the need to conduct further evaluation when necessary. • Guiding workpaper development to ensure sufficient audit documentation exists to support the steps taken related to planning, fieldwork and reporting. • Through workpaper review, ensuring audit staff have relied upon sufficient and appropriate evidence, appropriately labeled workpapers, used and documented sound methodologies, appropriately interpreted data, not left unnecessary workpapers or notes in Teammate, and drawn appropriate conclusions. • Editing work papers, reports, and other documents written by audit staff to ensure documents are clear, concise, convincing, and conform to auditing standards and the principles of the English language (grammar, punctuation, syntax, etc.) • Directing audit staff in preparing for, conducting and documenting effective interviews tailored to address audit objectives, procedures, and risk. • Participating in auditee interviews alongside entry level audit staff, and providing feedback when necessary to promote staff development.

	<ul style="list-style-type: none"> • Monitoring and communicating the progress related to project budgets, milestones, and deadlines, to ensure the audit remains on track. If there are concerns in these areas, making recommendations to the Financial Audit Principal regarding minimizing work, increasing resources, or adjusting the audit's timeline. • Facilitating team meetings and ensuring staff effectively identify and accurately communicate audit issues and preliminary audit findings. • Managing financial audit staff performance by communicating expectations verbally and in writing throughout the audit, providing timely and effective feedback, and maintaining sufficient records of feedback provided to audit staff. • Assisting with the secondary review and final approval of workpapers to ensure that sufficient audit documentation exists to support the steps taken related to planning, performing fieldwork, and reporting the results of the audit, and to ensure that the analyses and conclusions are based on sufficient and appropriate evidence.
20% E	<p>Communicates with auditee staff to obtain necessary information for audits, and conveys information related to audit procedures, findings, and recommendations to auditee staff, audit team staff, project managers, executive management, and the office’s service units when appropriate by:</p> <ul style="list-style-type: none"> • Facilitating agency conferences and internal team meetings with management to ensure the team communicates—and when appropriate defends—audit issues, conclusions, and recommendations in addition to responding to auditee and Executive Office’s questions in a concise, professional, and accurate manner. • Collaboratively working with management through the chain of command to ensure efficient transfer of information, direction, and feedback including ensuring that agreements reached are clearly understood and met in a timely manner. • Facilitating appropriate and adequate coordination with the office’s service units (Data Analytics, Legal, and Creative Solutions) to ensure effective collaboration and accomplish objectives. • Reviewing communications (e.g., memos, letters, and e-mails) written by audit staff to ensure they are clear, succinct, and professional.
15% E	<p>Oversees the development of thorough and accurate audit reports to present audit findings and recommendations by:</p> <ul style="list-style-type: none"> • Reviewing report drafts, meeting handouts, and workpapers written by audit staff throughout the audit lifecycle to ensure content and quality are appropriate for the stage of the audit. • Leading audit staff in developing impactful, specific, measurable, attainable, relevant, and timely recommendations that address the root cause of audit findings. • Synthesizing and/or writing internal control findings and graphics developed by audit staff in order to align the audit report with a cohesive narrative supported by workpapers, evidence and testing. • Reviewing audit staffs’ documentary, physical, and testimonial evidence to ensure it is the best source of evidence and that it is sufficient and appropriate to use to support workpapers and/or the final written report. • Conducting quality control reviews of work products during workpaper review, editing, indexing, risk review processes, and the offices final quality control processes to ensure information is accurate, clear, balanced, and complies with the office's policies and auditing standards.
10% E	<p>Oversees the planning of audits to allocate resources effectively and efficiently and to create audit plans that will satisfy audit objectives and auditing standards by:</p>

	<ul style="list-style-type: none"> • Directing audit staff in the collection and assessment of criteria, documentation, and evidence necessary to support the completion of audit objectives and procedures and assessment of internal controls. • Ensuring audit procedures are the most effective course of action and define the analysis necessary to address the audit objectives based on the development of risk assessments. • Helping the audit team to develop strategies to perform data reliability assessments when necessary to ensure that data is reliable for our purposes. • Designing or reviewing materiality thresholds to ensure that the audit fieldwork will support the audit results and conclusions. • Assigning audit procedures based on audit staff experience, background, and professional development to ensure the strategic and effective completion of audit objectives. • Developing the audit plan in line with management’s expectations including developing a reasonable budget for each procedure that is in alignment with the audit's overall timeline. • Coordinating meetings with auditees and remaining the auditee’s primary contact throughout the duration of the audit.
5% E	<p>Performs administrative functions and other duties as assigned:</p> <ul style="list-style-type: none"> • Remaining current on accounting standards and California State Auditor policies and procedures to ensure work is performed accurately and in accordance with office standards. • Attending training courses to remain current on auditing standards and practices, and to broaden work-related knowledge. • Documenting audit staffs’ performance appraisals and/or probationary reports to ensure performance is recorded and communicated accurately. • Implementing the progressive disciplinary process if necessary, in conjunction with audit management, Human Resources, etc., to ensure State processes are followed and appropriate documentation is maintained. • Making recommendations to audit management regarding promotions, salary adjustments, and other personnel actions for audit staff. • Maintaining essential materials in electronic and/or hard copy files according to established standards and legal requirements to ensure that needed documents are preserved and kept confidential. • Participating in leadership roles in office forums or internal or external events, such as, office-wide initiatives, strategic planning, or external presentations.
5% M	<p>MARGINAL FUNCTIONS</p> <ul style="list-style-type: none"> • Reviewing audit staffs’ travel plans and travel expense claims to ensure costs are reasonable and accounted for appropriately. • Monitoring and evaluating the auditee’s implementation of audit recommendations following the publication of the audit report. • Participating in the recruitment and hiring process to address staffing vacancies, including participating in hiring interviews upon request. • Assisting in developing new or revised policies and procedures to solve audit work process or workflow problems. • Providing mentorship and guidance to other audit supervisors to promote professional development.
Supervision Received:	Reports directly to and receives the majority of assignments from the Financial Principal Auditor; however, direction and assignments may also come from the Deputy State Auditor and the Assistant State Auditor.

Supervision Exercised:	Directly supervises three to six Auditor Evaluator I's and II's. May also act in a lead capacity for other audit teams and audit supervisors.
Special Requirements:	Certified Public Accountant
Working Conditions:	<ul style="list-style-type: none"> • This position is eligible for participation in the office's hybrid telework program. Work at the alternate work location must be conducted in a space that is ergonomically sound, private, distraction-free, and has safe working conditions to be eligible to telework. • Work performed in the office is in an air-conditioned high-rise building with elevator access and both natural and artificial lighting. • Work may require sitting for an extended period of time using a personal computer and the use of standard office equipment, such as phones, copiers or scanners. • Work may require periodic non-standard work hours and work during weekends to meet workload needs and demands. • Work may require travel, working away from headquarters and/or long and irregular work hours.

SIGNATURES

I have discussed the duties of the position with the employee.

Supervisor's signature

Supervisor's printed name

Date

By signing this document, I acknowledge that I have read and understand all the requirements and information above and have received a copy of this duty statement. I understand that the duty statement is not considered an all-inclusive list of working requirements and that I may perform other duties as assigned within my classification.

Incumbent's signature

Incumbent's printed name

Date

*If a reasonable accommodation is necessary, please contact Human Resources to begin the interactive process.