

## State of California - Department of Social Services

**DUTY STATEMENT**

EMPLOYEE NAME:

**VACANT**

CLASSIFICATION:

**Associate Management Auditor**

POSITION NUMBER:

**800-667-4159-701**DIVISION/BRANCH/REGION: *(UNDERLINE ALL THAT APPLY)***Administration Division**BUREAU/SECTION/UNIT: *(UNDERLINE ALL THAT APPLY)***Office of Audit Services**

SUPERVISOR'S NAME:

**Katrina Solorio**

SUPERVISOR'S CLASS:

**Senior Management Auditor****SPECIAL REQUIREMENTS OF POSITION (CHECK ALL THAT APPLY):**

- Designated under Conflict of Interest Code.
- Duties require participation in the DMV Pull Notice Program.
- Requires repetitive movement of heavy objects.
- Performs other duties requiring high physical demand. *(Explain below)*
- None
- Other *(Explain below)*

Up to 25% travel may be required.

Ability to transport equipment and work materials weighing up to 25 pounds to/from work sites.

I certify that this duty statement represents an accurate description of the essential functions of this position.

SUPERVISOR'S SIGNATURE

DATE

I have read this duty statement and agree that it represents the duties I am assigned.

EMPLOYEE'S SIGNATURE

DATE

**SUPERVISION EXERCISED (Check one):**

- None                       Supervisor                       Lead Person                       Team Leader

**FOR SUPERVISORY POSITIONS ONLY:** Indicate the number of positions by classification that this position DIRECTLY supervises.

Total number of positions for which this position is responsible:

**FOR LEADPERSONS OR TEAM LEADERS ONLY:** Indicate the number of positions by classification that this position LEADS.**MISSION OF ORGANIZATIONAL UNIT:**

The Office of Audit Services (OAS) is to assist and support California Department of Social Services (CDSS) management with ongoing independent assessment of the Department's internal and external control strategy and effectiveness, and a detailed accounting of audit recommendations and implementation of the recommendations. The OAS adds value by improving the control, risk management and governance processes to help the CDSS achieve its mission and business objectives. The vision of the OAS, in keeping with professional standards, is to collaborate with management and promote good governance, strengthen policies and procedures, systems and processes, and provide high-quality, professional, timely, and responsive services.

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**CONCEPT OF POSITION:**

The Associate Management Auditor (AMA) is the first full journey person level requiring independence and proficiency in handling complex and difficult assignments. Under the general direction and supervision of the Staff Management Auditor or Senior Management Auditor, the AMA independently performs the more difficult or complex audits and acts as a lead to a group of auditors who perform complex or large audits and special assignments as directed by management.

**A. RESPONSIBILITIES OF POSITION:**

30% Independently perform complex audits, tasks, or special assignments in accordance with Generally Accepted Government Auditing Standards (GAGAS).

Exercise independent judgment in:

- Planning audit assignments/tasks, this includes planning and assessing risks.
- Developing and modifying audit programs, procedures, policies, and testing documents and spreadsheets.

Audit programs include development of objectives, scopes, methodology, budgets and milestones for audit projects.

• Testing procedures to ensure relevant risks and objectives are addressed and ensuring audit conclusions are factual and well documented.

• Interpreting laws, regulations, policies, and procedures to obtain an understanding of the program or activity under audit or review. Conducting tests of controls and transactions, interviewing staff, inspecting operations and facilities, observing services provided, analyzing and interpreting data to determine the adequacy of internal controls and level of compliance with applicable policies, procedures, laws and regulations. Includes traveling to conduct fieldwork.

• Gathering and reviewing preliminary data, which includes: prior audit reports, inspections and work papers; and relevant management memorandums and directives.

- Performing risk assessments.

30% Independently develop findings and prepare clear, concise, accurate, and complete working papers, and reports in accordance with GAGAS. Complete audit assignments in a timely and professional manner in accordance with the audit program and standards applicable for the project as prescribed by the Staff Management Auditor or Senior Management Auditor. Conduct interviews with pertinent persons; obtain, examine, analyze, and test documents, notes, and/or reports; and prepare applicable working papers to support work accomplished and identify operational deficiencies. Submit findings to the audit supervisor for review and transmission to program unit for resolution. Give and follow instructions accurately and efficiently and be proactive in asking clarifying questions to ensure work effort is directed solely toward the desired outcome. Prepare formal written reports, memorandums, and monitors corrective action plans and perform follow-up as needed.

15% Serve as the auditor-in-charge (AIC) of large, complex, or difficult audit assignments. This includes leading a team of one to three audit staff in conducting audit activities, assigning tasks, providing guidance, making edits or draft audit observations, recommendations and conclusions, ensuring the audit project objectives are met, regularly communicating with management regarding the quality of auditor work products; and monitoring the progress of the audit team members' assignments, and advising the Office of Audit Services management of the audit activity progress.

15% Assist or make oral or written presentations to management of internal and external auditees at audit exit conferences, discussing audit findings, recommending corrective actions, and suggesting improvements in operations. Research and document applicable laws, regulations, policies, procedures, accepted industry standards, or other applicable measures related to the assignments from practical sources for examination and testing purposes.

10% Meet the continuing professional education requirements of auditing standards, and maintain technical competence in conducting audit and audit-related assignments. Conduct other related auditing services and other job related duties as specified and approved by the audit supervisor.

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B. SUPERVISION RECEIVED:

The AMA works under general direction of the Staff Management Auditor or Senior Management Auditor in an office setting and performs work independently or with a team on field assignments away from the office.

C. ADMINISTRATIVE RESPONSIBILITY:

None.

D. PERSONAL CONTACTS:

The AMA has frequent contacts with all levels of Departmental staff and management, other state departments, federal agencies, local government, and various independent CPA firms.

E. ACTIONS AND CONSEQUENCES:

Flexibility, tact, good judgment, and strong verbal and written communication skills are essential. It is important that the decisions and recommendations given by the AMA are accurate and reasonable. It is equally important that these determinations and recommendations reflect and abide by applicable laws, regulations, policies and procedures. Inadequate service could detrimentally impact the image of the Department, as well as result in noncompliance with state and federal regulations and an impact to Department funding.

F. OTHER INFORMATION:

The AMA's skills and knowledge must be sufficient to work independently and proactively.

The AMA is required to have:

- Ability to lead audit projects
- Ability to take initiative and use good judgment when performing the least to more difficult projects/tasks with tight deadlines
- Ability to promote a positive working environment and relationships with others
- Consistent and regular attendance
- Excellent interpersonal skills
- Excellent ability to work independently, as well as in a team environment
- Ability to organize and prioritize multiple assignments and complete assignments in a timely and efficient manner
- Ability to effectively present information to an audience and communicate effectively in writing

## State of California - Department of Social Services

**DUTY STATEMENT**

EMPLOYEE NAME:

VACANT

CLASSIFICATION:

Staff Services Management Auditor

POSITION NUMBER:

800-667-5841-701

DIVISION/BRANCH/REGION: (UNDERLINE ALL THAT APPLY)

Administration Division

BUREAU/SECTION/UNIT: (UNDERLINE ALL THAT APPLY)

Office of Audit Services

SUPERVISOR'S NAME:

Katrina Solorio

SUPERVISOR'S CLASS:

Senior Management Auditor

## SPECIAL REQUIREMENTS OF POSITION (CHECK ALL THAT APPLY):

- Designated under Conflict of Interest Code.
- Duties require participation in the DMV Pull Notice Program.
- Requires repetitive movement of heavy objects.
- Performs other duties requiring high physical demand. (*Explain below*)
- None
- Other (*Explain below*)

Up to 25% travel may be required.

Ability to transport equipment and work materials weighing up to 25 pounds to/from work sites.

I certify that this duty statement represents an accurate description of the essential functions of this position.

SUPERVISOR'S SIGNATURE

DATE

I have read this duty statement and agree that it represents the duties I am assigned.

EMPLOYEE'S SIGNATURE

DATE

SUPERVISION EXERCISED (*Check one*):

- None                       Supervisor                       Lead Person                       Team Leader

FOR SUPERVISORY POSITIONS ONLY: Indicate the number of positions by classification that this position DIRECTLY supervises.

Total number of positions for which this position is responsible:

FOR LEADPERSONS OR TEAM LEADERS ONLY: Indicate the number of positions by classification that this position LEADS.

## MISSION OF ORGANIZATIONAL UNIT:

The Office of Audit Services (OAS) is to assist and support California Department of Social Services (CDSS) management with ongoing independent assessment of the Department's internal and external control strategy and effectiveness, and a detailed accounting of audit recommendations and implementation of the recommendations. The OAS adds value by improving the control, risk management and governance processes to help the CDSS achieve its mission and business objectives. The vision of the OAS, in keeping with professional standards, is to collaborate with management and promote good governance, strengthen policies and procedures, systems and processes, and provide high-quality, professional, timely, and responsive services.

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**CONCEPT OF POSITION:**

The Staff Services Management Auditor (SSMA) is an entry level position requiring the ability to learn and apply general and specialized accounting principles and management auditing methods and procedures. Under close supervision of the Staff Management Auditor or Senior Management Auditor, the SSMA performs the less difficult assignments and assists with more complex assignments as directed by management.

**A. RESPONSIBILITIES OF POSITION:**

35% Conducts and completes less complex audits and assists the Associate Management Auditor with complex audits in accordance with Generally Accepted Government Auditing Standards (GAGAS). Exercise independent judgment in conducting and assisting in planning and conducting less complex audit assignments and assessing risks. Assist in developing audit programs, procedures, policies, and testing documents and spreadsheets. Perform testing procedures to ensure relevant risks and objectives are addressed and ensuring audit conclusions are factual and well documented. Conduct research, interpret laws, regulations, policies, and procedures to obtain an understanding of the program or activity under audit or review. Conduct tests of controls and transactions, interview staff, inspect operations and facilities, observe services provided, analyze and interpret data to determine the adequacy of internal controls and level of compliance with applicable policies, procedures, laws and regulations. This may include traveling to conduct fieldwork. Gather and review preliminary data, which includes: prior audit reports, inspections and work papers; and relevant management memorandums and directives.

35% Learn and apply audit principles and procedures in conducting audits. Under close supervision, develop findings and prepare clear, concise, accurate, and complete working papers, and reports in accordance with GAGAS. Prioritize and monitor work appropriately and ensure audit work is sufficient to draw and support sound conclusions and recommendations and meet audit objectives. Ensure audit conclusions are based on a complete understanding of the process, circumstances, and risk(s). Communicate information, audit findings, and recommendations effectively in a logical, concise, proactive, and professional manner. Negotiate and identify sensitive issues. Give and follow instructions accurately and efficiently and be proactive in asking clarifying questions to ensure work effort is directed solely toward the desired outcome.

15% Assist or make oral or written presentations to management of internal and external auditees as audit exit conferences, discussing audit findings, recommending corrective action, and suggesting improvements in operations. Under close supervision, prepare parts of formal written reports, memorandums, and monitors corrective action plans and perform follow-up audits. Research and document applicable laws, regulations, policies, procedures, accepted industry standards, or other applicable measures related to the assignments from practical sources for examination and testing purposes.

15% Meet the continuing professional education requirements of auditing standards, and maintain technical competence in conducting audit and audit-related assignments. Conduct other related auditing services and other job related duties as specified and approved by the audit supervisor.

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B. SUPERVISION RECEIVED:

The SSMA works under general direction of the Staff Management Auditor or Senior Management Auditor in an office setting and performs work independently or with a team on field assignments away from the office.

C. ADMINISTRATIVE RESPONSIBILITY:

None.

D. PERSONAL CONTACTS:

The SSMA may contact different levels of Departmental staff and management, other state departments, federal agencies, county assessor staff, and various independent CPA firms.

E. ACTIONS AND CONSEQUENCES:

Flexibility, tact, good judgment, and strong verbal and written communication skills are essential. It is important that the decisions and recommendations given by the SSMA are accurate and reasonable. It is equally important that these determinations and recommendations reflect and abide by applicable laws, regulations, policies and procedures. Inadequate service could detrimentally impact the image of the Department, as well as result in noncompliance with state and federal regulations and an impact to Department funding.

F. OTHER INFORMATION:

The SSMA's skills and knowledge must be sufficient to work independently and assist with the more complex audit assignments.

The SSMA is required to have:

- Ability to take initiative and use good judgment when performing projects/tasks with tight deadlines
- Ability to promote a positive working environment and relationships with others
- Consistent and regular attendance
- Excellent interpersonal skills
- Excellent ability to work independently, as well as in a team environment
- Ability to organize and prioritize multiple assignments and complete assignments in a timely and efficient manner
- Ability to effectively present information to an audience and communicate effectively in writing