

California State Auditor

Duty Statement



Classification - Working Title:	Student Assistant – Financial Auditor Evaluator Intern		
Position Number:	339-100-4870-900	Division:	Audits
CBID:	E	Designated Conflict of Interest Position: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Employee Name:			

Position Description/Duties: Under close supervision and in a learning capacity, the intern in the Student Assistant classification assists audit teams in the planning, data gathering, analytical tasks, and completion of a segment of the financial audit. The work includes interaction with auditee staff, coworkers, and supervisors in a collaborative work environment; and thorough and accurate documentation of audit activities and findings.

Job Functions - Essential (E) / Marginal (M) Functions:

40% E	<p>Assisting with audit activities in conformance with auditing standards, in a learning capacity and under close supervision as part of an audit team, to fulfill the objectives of the audit and the mission of the California State Auditor by:</p> <ul style="list-style-type: none"> Assisting audit teams by learning about evidence and the five elements of a finding to convey strong, compelling arguments that are responsive to the audit objectives and comply with government auditing standards. Understanding office policies and procedures outlined in the Comprehensive Manual, including professional ethical standards and government auditing standards. Maintaining professional skepticism by assessing the validity of financial information reported by the audited agency as well as identifying the need to conduct further evaluation when necessary. Researching and assessing federal and state laws and regulations, policies, procedures, processes, best practices, financial data, and industry standards to detect deficiencies in internal controls and noncompliance with laws and regulations. Ensuring all evidence is collected following the office’s confidentiality policies and procedures to protect confidential information from inappropriate or unauthorized access, use, or disclosure. Generating analytical evidence through quantitative analyses. Assisting with detailed audit tests using various analytical techniques to evaluate the effectiveness of relevant internal controls and identify noncompliance. Assisting with examining and evaluating financial statements, other financial records (e.g., journal and ledger entries), and financial information systems to learn controls and system reliability and data integrity as wells as generally accepted accounting principles and statistical procedures to assess financial condition and facilitate recommendations. Assisting audit team with developing—using approved auditing software (e.g. Teammate)—complete, logical, well organized, and accurate workpapers that address audit procedures and develop audit findings and conclusions. Maintaining an awareness of the potential for fraud, waste, and abuse in audited agencies and immediately reporting the potential for these conditions to management. Utilizing Excel spreadsheets or other data analytic tools to track, analyze, interpret, and communicate data, including performing descriptive (e.g., frequencies, averages) and inferential (e.g., trend lines) statistical analyses and creating tables, charts and/or graphs to illustrate or analyze specific features of data.
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	<ul style="list-style-type: none"> • Learning how to utilize various reporting sources (e.g., Appropriation Control Ledger, SCO Reporting System) to access, review, and interpret data and reports. • Assisting audit team with data reliability assessments using various analytical methods to ensure that data is accurate, complete, and reliable for our purposes. • Developing specific, measurable, attainable, relevant, and timely recommendations that address the root cause of audit findings and that also address relevant perspectives from the audited agency.
20% E	<p>Assists in the scoping and planning of audit activities in a learning capacity to ensure plans address audit objectives and will fulfill auditing standards by:</p> <ul style="list-style-type: none"> • Conducting research on audit and accounting standards to inform the development of audit procedures. • Gathering and analyzing relevant evidence to understand the audit environment, assess relevant internal controls, and to inform the development of audit procedures. • Assisting in developing audit procedures that define the most effective course of action and the analysis necessary to address the audit objectives while also mitigating audit risk.
20% E	<p>Assists with the development of thorough and accurate audit reports to present audit findings and recommendations by:</p> <ul style="list-style-type: none"> • Reviewing coaching notes during fieldwork to evaluate if workpapers and conclusions appear accurate, fair, complete, consistent, and align with government auditing standards. • Assisting in the development of findings and recommendations that address internal controls and financial reporting issues. • Suggesting specific references to the best evidence in the workpapers during indexing to align draft report text with the evidence and—when there are differences between the report text and the evidence—obtaining better evidence when possible, or proposing modifications to the draft report text. • Participating in quality control reviews of work products including editing, indexing, and risk review processes to ensure information is accurate and clear. • Helping audit management complete end of audit tasks such as confirming all workpapers are properly marked confidential to ensure each project complies with the offices policies, procedures, and expectations.
10% E	<p>Communicates with auditees, coworkers, management, and others to obtain necessary information and to convey information related to audit procedures, findings, and recommendations by:</p> <ul style="list-style-type: none"> • Preparing for and observing interviews with audit agency staff to understand the audit environment, collect information, and to obtain the agency’s perspective on potential audit findings and recommendations under the guidance of audit management. • Practicing writing clear, concise, and accurate interview confirmations to confirm auditee statements. • Providing team members, audit management, and auditees verbal or written information that includes the appropriate amount of detail and is clear, concise, accurate, professional, and timely to ensure effective communication throughout the audit process. • Collaborating with service units such as legal, data analytics, and Creative Solutions, to

	<p>work together to develop or convey the results of the work performed.</p> <ul style="list-style-type: none"> • Attending and observing meetings with team members, audit management and Executive Office to discuss audit issues and preliminary audit findings. • Occasionally attending and observing meetings where auditors present and defend audit findings, conclusions, and recommendations to the auditee during agency meetings.
10% 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 learn auditing standards and practices, and to broaden work-related knowledge.
Supervision Received:	Reports directly to and receives the majority of assignments from the Financial Senior Auditor Evaluator I – III; however, direction and assignments may also come from the Financial Principal Auditor and/or the Deputy State Auditor.
Supervision Exercised:	None
Special Requirements:	None
Working Conditions:	<ul style="list-style-type: none"> • This position is eligible for participation in the office’s hybrid telework program and you will be expected to work in the office at least once per week. Work at the alternate work location must be in California and 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.
Position DS REV Date:	02/06/2026

SIGNATURES

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

Supervisor’s signature

Date

By signing this document, I acknowledge that I have received, read, and understand the duties listed in the duty statement above and I can perform these duties with or without a reasonable accommodation. 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. Duties of this position are subject to change and may be revised as needed or required.

Incumbent’s signature

Date

Note: If a reasonable accommodation is necessary or you are unsure, please contact [Human Resources](#) to begin the interactive process.