

California State Auditor

Duty Statement



Classification - Working Title:	Senior Auditor Evaluator I (Financial)	
Position Number:	339-100-4093-900	Division: Audits
CBID:	E97	Designated Conflict of Interest Position: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Employee Name:		

Position Description/Duties: This is the initial supervisory level of the Auditor Evaluator classification series. Under the direction of a higher level Financial Senior Auditor or a Financial Principal Auditor, the Senior Auditor Evaluator I (Senior I) typically supervises two financial auditors and has the responsibility of ensuring the production of quality work products and compliance with applicable auditing standards on the financial audit. On occasion, the Senior I may act as an audit staff member performing the most difficult or complex audit analyses or procedures. The work includes the planning of audits and audit activities; extensive communication with audit staff, the Financial Principal Auditor, and auditees in a collaborative work environment; and the preparation of thorough and accurate documentation of audit activities and findings both during fieldwork and in the development of audit opinions on the State's financial statements.

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

40% E	<p>Manages the ongoing work of auditors through general supervision to ensure audits performed by the California State Auditor's Office conform to industry and governmental audit standards, and fulfill the mission and purpose of the California State Auditor by:</p> <ul style="list-style-type: none"> • Evaluating evidence gathered by audit staff to ensure that 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, FI\$Cal) 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 that sufficient audit documentation exists to support the steps taken related to planning, fieldwork, and reporting. • Through workpaper review, ensuring that 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 workpapers, reports, and other documents written by audit staff to ensure that 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. • Monitoring and communicating the progress related to project budgets, milestones, and deadlines to ensure that the audit remains on track. If there are concerns in these areas, making
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	<p>recommendations to the Financial Audit Principal regarding minimizing work, increasing resources, or adjusting the audit's timeline.</p> <ul style="list-style-type: none"> • Facilitating team meetings and ensuring that 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, maintaining sufficient records of feedback provided to audit staff, and helping staff identify and prioritize areas in which they need to develop.
25% 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 that the team communicates—and when appropriate defends—audit issues, conclusions, and recommendations in addition to responding to auditee’s and management’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 emails) written by audit staff to ensure that they are clear, succinct, and professional.
10% 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 that 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 that it is the best source of evidence and that it is sufficient and appropriate to support workpapers and the audit report. • Conducting quality control reviews of work products during workpaper review, editing, indexing, and risk review processes to ensure that 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.

	<ul style="list-style-type: none"> • Designing or reviewing materiality thresholds to ensure that the audit fieldwork will support the audit results and conclusions. • 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 the most complex audit activities in conformance with auditing standards, independently and as part of an audit team, to fulfill the objectives of the audit and the mission of the California State Auditor, including:</p> <ul style="list-style-type: none"> • Ensuring all work complies with the office policies and procedures outlined in the Comprehensive Manual, including professional ethical standards. • Maintaining professional skepticism by assessing the validity of financial information reported by the audited agencies as well as identifying the need to conduct further evaluation when necessary. • Gathering and assessing federal and state laws and regulations, policies, procedures, processes, best practices, and industry standards to detect deficient controls, duplicated efforts, waste, and fraud, or non-compliance with laws, regulation, and management policies. • Gathering and assessing documentary, physical, and testimonial evidence and ensuring that it is the best source of evidence and that it is sufficient and appropriate to use to support workpapers and the audit report. • 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. • Performing detailed audit tests using various analytical techniques to evaluate agency performance against relevant criteria, as well as the effectiveness of relevant internal controls. • Examining and evaluating financial statements, other financial records (e.g., journal and ledger entries), and financial information systems to recommend controls and ensure system reliability and data integrity as well as using generally accepted accounting principles and statistical procedures to assess financial condition and facilitate recommendations. • 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. • Utilizing various systems (e.g., Appropriation Control Ledger, SCO Reporting System, FI\$Cal) to access, review, and interpret data and reports. • Performing data reliability assessments using various analytical methods to ensure that data are 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.

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 that 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 that performance is recorded and communicated accurately. • Implementing the progressive disciplinary process if necessary, in conjunction with audit management, Human Resources, etc., to ensure that 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 or hard copy files according to established standards and legal requirements to ensure that needed documents are preserved and kept confidential.
5% M	<p>MARGINAL FUNCTIONS</p> <ul style="list-style-type: none"> • Providing technical guidance and assistance to performance audit teams on financial-related audit objectives. • Testing of technological products or resources for potential use on the financial audit. • 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.
Supervision Received:	Reports directly to and receives the majority of assignments from the Financial Senior Auditor Evaluator III; however, direction and assignments may also come from the Financial Principal Auditor and/or the Deputy State Auditor.
Supervision Exercised:	Directly supervises one to two Auditor Evaluator Is and IIs. May also act in a lead capacity for other audit staff.
Special Requirements:	Certified Public Accountant (attest license in <i>Clear</i> status)
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 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. • 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.
Position DS REV Date:	3/3/26

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.