

**DEPARTMENT OF JUSTICE
BUREAU OF GAMBLING CONTROL
AUDITS AND COMPACT COMPLIANCE SECTION**

JOB TITLE: Investigative Auditor III

STATEMENT OF DUTIES: Under general supervision from the Investigative Auditor IV, Supervisor or Staff Management Auditor, the Investigative Auditor III (IA III) performs audit and review activities related to fiscal, operational and administrative audits, as well as minimum internal control standard reviews under the California Tribal-State Gaming Compacts (Compacts) in relation to laws, rules and regulations. In addition, the Investigative Auditor classification maintains limited peace officer powers granted under Penal Code section 830.13. These powers give the IA III the ability to serve search warrants in a narrowly defined environment, as set forth in the penal code.

SUPERVISION RECEIVED: Supervision from the Investigative Auditor IV, Supervisor or Staff Management Auditor

SUPERVISION EXERCISED: None

TYPICAL PHYSICAL DEMANDS: Move boxes, weighing no more than 20 pounds, from one location to another, occasionally by vehicle. Retrieve files from low-lying locations.

TYPICAL WORKING CONDITIONS: Office is in a smoke free environment; however, audits take place in gambling establishments and/or tribal casinos on sovereign Tribal land where smoking may be permitted. Some audit procedures may require availability during late night or early morning hours, or weekends, to observe drop count procedures. Travel is required, which may include out-of-state travel. Hybrid telework schedules are available.

ESSENTIAL FUNCTIONS

35% Under general supervision from the Investigative Auditor IV, Supervisor or Staff Management Auditor, conducts the more complex, but escalating, responsibilities and duties related to on-site evaluations of financial records of gambling establishments including, but not limited to, reviews of the gambling establishment's internal control systems, cage accountability, revenue determination, credit policies, player bank and chip liability, accounts/vendors payable, taxes, personnel/payroll, purchasing/contracts and compliance procedures, and duties related to Tribal audits including, but not limited to, extensive reviews of the casino's internal control systems, revenue determination, and compliance procedures, according to procedures of the State of California, and policies, rules and regulations of the Gambling Control Act and/or State Tribal Compacts. Reviews and analyzes documents such as financial statements, general ledgers, subsidiary ledgers, Security Exchange Commission (SEC) reports, bank statements, income tax returns, and other documents. Performs technical analysis to ascertain the existence of skimming, money laundering and other illegal banking activities. Conducts the more complex responsibilities and duties related to audits of financial records of persons who hold any financial or management interest in a gambling establishment, or persons who have applied for a gambling license under the provisions of the Gambling Control Act.

- 35% Acts as Auditor-in-Charge of assignments including, but not limited to: business and individual background investigations and reviews of financial reports and operations for license renewals. May aid and instruct audit teams in completing analyses of complex financial transactions, utilizing forensic accounting skills, and identifying unlawful and non-compliant activities and operations. Prepares audit work papers and schedules, along with detailed reports in order to document the investigation, and provides recommendations to management. Leads entrance and exit conferences of different types of audits as well as interviews gambling establishment personnel. Communicates with internal and external stakeholders via email and/or phone. Utilizes computer programs, such as Microsoft Word and Excel, to analyze and organize financial data and draw sound conclusions. Accesses and maintains audit data and files, records audit hours, and prepares audit reports and ensures that audit findings are properly explained.

- 15% Interprets and applies Compact requirements, specialized laws, rules, gaming regulations, generally accepted accounting principles, auditing principles, investigative techniques and procedures required to ensure that audit schedules and narratives are complete and that audit findings are properly supported. Ensures that the methodologies used are consistent with audit program standards, and verifies that audit schedules and narratives are complete and that audit findings are properly supported and explained in applicable work papers.

- 15% Special projects as assigned by the Investigative Auditor IV, Supervisor or Staff Management Auditor. Under close supervision from the Investigative Auditor IV, Supervisor or Staff Management Auditor, the IA III may assist Special Agents and/or Field Representatives from the Bureau of Gambling Control's Compliance and Enforcement Section (CES), which may include reviewing, preparing, and serving search warrants after successfully completing Penal Code 832 Arrest, Search and Seizure training. When assisting CES, auditors may interact with multiple Federal and State agencies. May also independently assist CES. Asset forfeiture duties as directed by supervisor. Participate in trainings to maintain and broaden skill sets that benefit the Bureau of Gambling Control. Assists senior auditor(s) with providing training for staff, which includes, but is not limited to: On-the-job training, conducting classroom-based scenarios and individual or group training. Ensures staff have resources needed to satisfactorily complete all steps in various audits.

I have read and understand the typical demands and essential functions required of this job and I am able to perform the essential functions with or without reasonable accommodation. (Refer to the Essential Functions Health Questionnaire, STD. 910).

Employee Signature Date

Manager Signature Date