

**DEPARTMENT OF JUSTICE
DIVISION OF MEDI-CAL FRAUD AND ELDER ABUSE
CIVIL PROSECTIONS SECTION
DUTY STATEMENT**

NAME:

CLASSIFICATION: Staff Management Auditor

WORKING TITLE: Financial Solvency Auditor

STATEMENT OF DUTIES: The Staff Management Auditor (“SMA”) independently performs the most complex and sensitive financial audits in the Division of Medi-Cal Fraud and Elder Abuse (“Division”), Civil Section. The SMA reviews publicly available information and financial materials related to individuals and entities under investigation for Medicaid fraud when there are questions raised regarding an individual or entity’s ability to pay amounts determined to constitute damages, thus assisting assigned attorneys in making judgments as to the appropriate course of action in an investigation and the value of potential settlements. The SMA also undertakes similar work in situations where a settling individual or entity claims an impediment to making one lump-sum settlement payment, necessitating settlement payments over time. This work supports the resolution of cases concerning fraud on the Medi-Cal program and plays an integral role in pursuing the recovery of civil damages. The incumbent may conduct a review of financial records to determine an individual or entity’s ability to pay restitution upon judgment in other cases when it appears a settling individual or entity is undergoing financial stressors. The incumbent’s duties include but are not limited to review and analysis of corporate United States Securities and Exchange Commission (SEC) and other mandated reporting and compliance documents; review and analysis of corporate assets, liabilities, financial accounts, records, and reports; analysis of ability to pay in connection with proffered financial records provided to support assertions of inability to pay full damages; corporate and individual asset tracing; and, other financial analysis incident to the work of the Civil Prosecutions Section to recover monies lost to fraud in the Medi-Cal program.

SUPERVISION RECEIVED: Under the general direction of a Division of Medi-Cal Fraud and Elder Abuse (DMFEA) Supervising Deputy Attorney General (SDAG).

SUPERVISION EXERCISED: None.

TYPICAL PHYSICAL DEMANDS: The SMA may be required to sit at a computer terminal while performing research and other duties for up to six to eight hours a day; and is required to travel out of town, sometimes with overnight travel. Ability to lift up to 25 pounds.

TYPICAL WORKING CONDITIONS: Enclosed office or cubicle in smoke-free environment.

ESSENTIAL FUNCTIONS:

25% Independently and/or as part of a civil team, evaluates, initiates, and/or manages all stages of some of the more complex and sensitive audits related to the civil recovery of monetary damages for California’s Medi-Cal Program. Reviews and analyzes publicly filed SEC filings, such as 10Q and 10K, to assess financial condition, ownership structure, and potential concealment or diversion of assets. Examines state and federal mandated filings, including but not limited to Secretary of State registrations, Uniform Commercial Code (“UCC”) filings, licensing records, and over compliance documents to verify corporate representations and map entity structures. Evaluates audited financial statements and other financial records for indicators relevant to fraud, asset recovery and ability to satisfy judgments. Monitors filings for late submissions, amendments, and financial irregularities that indicates recovery risks or asset dissipation.

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- 20% Independently and/or as part of a civil team, conducts analysis of corporate financial statements, balance sheets, cash-flow statements, debt disclosures, and supporting schedules to determine actual financial capacity and asset holdings. Identifies tangible and intangible assets, that may be subject to collection efforts. Evaluates corporate liabilities, liens, guarantees and long-term debt to assess solvency and potential barriers to recovery. Analyzes changes in corporate financial structure, including acquisitions, depreciation schedules, and transfers for evidence of asset shielding. Reconciles inconsistencies across filings and records to detect misstatements and incomplete disclosures.
- 20% Reviews financial submissions asserting inability to pay damages, including income statements, tax returns, bank records, and financial statements. Assesses credibility, completeness, and accuracy of data by cross-referencing public records, regulatory findings, and other sources. Identifies indications of undisclosed assets, undervalued holdings, improper transfers, and artificially inflated liabilities or settlement obligations. Prepares written evaluations and document findings, inconsistencies, and professional conclusions for use by attorneys and investigators.
- 15% Performs corporate and individual asset tracing to identify property, business interests, accounts, vehicles, luxury assets, and other holdings relevant to the recovery of Medi-Cal fraud losses. Analyzes financial flows, ownership structures, nominee entities, trusts, and shell companies to uncover concealed or fraudulently transferred assets. Provides expert financial analysis in support of damages calculations, risk assessments, and investigative efforts conducted by the Civil Prosecutions Section. Collaborates with attorneys, investigators to develop and implement strategies for asset recovery and enforcement of judgments. Maintain audit trails and documentation in accordance with professional auditing standards.
- 15% Independently determines appropriate theories and recommends appropriate action in a clear, concise, and timely manner which can include memos, reports and presentations that align with professional audit standards.

MARGINAL FUNCTIONS

- 5% Other duties such as, but not limited to performing special projects as required.

I have read and understand the essential functions and typical physical demands required of this job (please check one of the boxes below regarding a Reasonable Accommodation):

- I am able to complete the essential functions and typical physical demands of the job without a need for a reasonable accommodation.
- I am able to complete the essential functions and typical physical demands of the job, but will require a reasonable accommodation. I will discuss my reasonable accommodation request with my supervisor.
- I am unable to perform one or more of the essential functions and typical physical demands of the job, even with a reasonable accommodation.
- I am not sure that I will be able to perform one or more of the essential functions and typical physical demands of the job, and will discuss the functional limitations I have with my supervisor.

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Employee Signature

Date

Supervisor Signature

Date

Employee Name

Supervisor Name