

**DEPARTMENT OF JUSTICE
BUREAU OF GAMBLING CONTROL
AUDITS AND COMPACT COMPLIANCE SECTION
Position # 420-320-XXXX-XXX**

JOB TITLE: Auditor I

STATEMENT OF DUTIES: Under close supervision from the Investigative Auditor IV, Supervisor/Staff Management Auditor, the Auditor I 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. This classification is a training and working classification where the Auditor I is expected to learn and apply audit techniques.

SUPERVISION RECEIVED: Close supervision from the Investigative Auditor IV, Supervisor/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 and count procedures. Travel is required, which may include out-of-state travel. Hybrid telework schedules are available.

ESSENTIAL FUNCTIONS

- 40% Under close supervision from the Investigative Auditor IV, Supervisor/Staff Management Auditor, and under direction from senior auditors, conducts the more routine and straightforward 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 conducts the more routine and straightforward responsibilities 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 Tribal compacts.
- 20% Apply accounting and auditing principles and procedures to work performed and document in audit work papers. Ensures that the methodologies used are consistent with audit program standards, assists senior auditor in verifying that audit schedules and narratives are complete and that audit findings are properly supported and explained in applicable work papers.

- 20% Attends 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. Access and maintain audit data and files, records audit hours, and under the direction of a senior auditor, assists in preparing audit reports and ensures that audit findings are properly explained.

- 10% Under close supervision from the Investigative Auditor IV, Supervisor/Staff Management Auditor, and under direction from senior auditors, conducts the more routine and straightforward 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.

- 10% Special projects as assigned by the Investigative Auditor IV, Supervisor/Staff Management Auditor, and working under the direction of a senior auditor. Participate in trainings to maintain and broaden skill sets that benefit the Bureau of Gambling Control.

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

June 2020