

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

JOB TITLE: Investigative Auditor IV, Specialist

STATEMENT OF DUTIES: Under general direction of the Investigative Auditor IV, Supervisor, the Investigative Auditor IV, Specialist acts as lead and mentor to journey- and entry-level staff within the Bureau of Gambling Control (Bureau), Audits and Compact Compliance Section, who perform 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 auditor the ability to serve search warrants in a narrowly defined environment, as set forth in the Penal Code.

SUPERVISION RECEIVED: Under the general direction of the Investigative Auditor IV, Supervisor

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 overnight and/or out-of-state travel. Hybrid telework schedules are available.

ESSENTIAL FUNCTIONS

35% Under direction from the Investigative Auditor IV, Supervisor, independently conducts the most difficult, complex and sensitive types of assignments related to gambling establishments and Tribal casinos. 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. Conducts field investigations requiring the highest level of technical expertise, which may include working collectively with various sections within the Bureau. Gains an understanding of business operations through 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. 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.

- 30% 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 analysis of complex financial transactions, utilizing forensic accounting skills, and identifying unlawful and non-compliant activities and operations. The incumbent will prepare audit work papers and schedules, along with detailed reports in order to document the investigation or evaluation, and provide recommendations to management.
- 20% Acts as lead trainer 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. Conducts peer reviews of audit work papers to ensure that the methodologies used are consistent with audit program standards, verifies that audit schedules and narratives are complete and ensures that audit findings are properly supported and explained in the audit report. Provides input and recommendations to management on items including, but not limited to, audit trends, training needs, and departmental needs.
- 15% Special projects as assigned by the Investigative Auditor IV, Supervisor. Provides technical support and assistance for Special Agents/Field Representatives from the 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. Asset forfeiture duties as directed by supervisor. May also represent the Bureau at administrative and/or criminal hearings. When assisting CES, auditors may interact with multiple Federal and State agencies. These assignments may also be confidential in nature and requires the utmost discretion.

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

Supervisor Signature

August 2020