

**DEPARTMENT OF JUSTICE
PUBLIC RIGHTS DIVISION
CHARITABLE TRUSTS SECTION
DUTY STATEMENT**

NAME:

CLASSIFICATION: Investigative Auditor II

STATEMENT OF DUTIES: The Investigative Auditor II conducts the office and/or field audits of charitable organizations that are subject to the supervision of the Attorney General pursuant to the Supervision of Trustees and Fundraisers for Charitable Purposes Act to discover mal-administration of charitable assets and wrongdoing by charitable trustees, and to take corrective action to enforce compliance with law. May be required to serve warrants in accordance with the peace officers powers granted under Penal Code section 830.13.

The position requires a working knowledge of an extensive body of laws and regulations relating to charitable corporations and trusts, knowledge of general accounting and auditing principles and procedures applicable to public benefit entities, good writing skills, and the successful completion of Penal Code 832 Arrest, Search and Seizure training.

SUPERVISION RECEIVED: Under the close direction of the Supervising Deputy Attorney General for the Charitable Trusts Section and the direct supervision of an Investigative Auditor IV (Supervisor).

SUPERVISION EXERCISED: None.

TYPICAL PHYSICAL DEMANDS: May be required to sit at a computer terminal while performing research and other duties up to six to eight hours a day. Ability to lift up to 25 lbs. may be required.

TYPICAL WORKING CONDITIONS: Open work area in a smoke-free environment.

ESSENTIAL FUNCTIONS:

- 50% Works closely with attorneys, conducts investigative field audits of trustee fraud and mismanagement. Reconstructs records of corporations and analyzes financial transactions and schemes. The organizations audited and issues reviewed may be politically sensitive or involve media interest.
- 35% Performs correspondence audits of charities that have been identified by computer analysis or other means as having a high probability of improper administration. Obtains correction. Prepares written reports with recommendations for action in mal-administration cases requiring policy decisions or legal attention. May prepare affidavits in support of search and arrest warrants. Serves search warrants in accordance with Penal Code 830.13.
- 15% Analyzes dissolutions, mergers, sales of assets, loans to directors, and other indexed transactions involving charitable organizations by reviewing statutory notices and

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NAME:

CLASSIFICATION: Investigative Auditor III

STATEMENT OF DUTIES: The Investigative Auditor III conducts the more complex office and/or field audits of charitable organizations that are subject to the supervision of the Attorney General pursuant to the Supervision of Trustees and Fundraisers for Charitable Purposes Act to discover mal-administration of charitable assets and wrongdoing by charitable trustees, and to take corrective action to enforce compliance with law. May be required to serve warrants in accordance with the peace officers powers granted under Penal Code section 830.13.

The position requires a working knowledge of an extensive body of laws and regulations relating to charitable corporations and trusts, knowledge of general accounting and auditing principles and procedures applicable to public benefit entities, good writing skills, and the successful completion of Penal Code 832 Arrest, Search and Seizure training.

SUPERVISION RECEIVED: Under the general direction of the Supervising Deputy Attorney General for the Charitable Trusts Section and the direct supervision of an Investigative Auditor IV (Supervisor).

SUPERVISION EXERCISED: None.

TYPICAL PHYSICAL DEMANDS: May be required to sit at a computer terminal while performing research and other duties up to six to eight hours a day. Ability to lift up to 25 lbs. may be required.

TYPICAL WORKING CONDITIONS: Open work area in a smoke-free environment.

ESSENTIAL FUNCTIONS:

50% Works closely with attorneys to determine the scope of each case. Prepares a detailed audit plan reflecting the issues, audit risks and documentation to be requested. Conducts complex investigative field or desk audits to determine if there is any fraud, theft, misappropriation of assets or mismanagement. Analyzes complex financial transactions and schemes that could involve real property, related entities and numerous bank accounts or investment accounts. Reconstructs the books and records of corporations and trusts from subpoenaed bank records, invoices, contracts, receipts, electronic files, tax returns, court accountings and other sources. Conducts interviews of organizations officers and directors, employees, donors, fundraisers and complainants. Apply specific charitable laws, rules and regulations from the California Corporations Code, California Government Code, California Probate Code, Internal Revenue Code as well as applying the standards as set by Generally Accepted Accounting Principles, Generally Accepted Auditing Standards and Generally Accepted Government Auditing Standards. Prepare written reports on findings with suggestions that include the removal of individuals

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and/or board of directors from the charity, seek restitution from the individuals involved and/or the Board of Directors, refer case to other governmental agencies for criminal prosecution or to taxing authorities for tax fraud. Assists attorney in preparing for depositions and oral exams. Attend depositions and oral exams to aid in making sure issues are properly and completely addressed. Work with law enforcement personnel from other governmental agencies. May prepare affidavits in support of search and arrest warrants. Serves search warrants in accordance with Penal Code 830.13.

- 35% Performs correspondence audits of charities that have been identified by computer analysis or other means as potentially having more limited fraud, theft, misappropriation of assets or mismanagement. This usually results in the audit of specific issues and expenditures instead of a review of the organizations entire practice. This can include real estate transactions, loans to interested parties, self-dealing transactions or excessive compensation. Also applies the same laws, rules and regulations as stated above. Prepares written reports with recommendations for corrective action often including repayment of funds and the individual being removed from the charity. Conduct preliminary investigations which includes reviewing complaint, documents submitted with complaint, tax returns, financial statements and interview complainant. Issue report on preliminary investigation to see if an investigation should be started. Review written complaints and prepare summary for attorney review to see if an investigation or preliminary investigation is warranted.
- 15% Analyzes dissolutions, mergers, sales of assets, loans to directors, and other indexed transactions involving charitable organizations by reviewing statutory notices and financial reports, and by communicating with the organizations to develop the information needed. Prepares written reports with recommendations for action in cases requiring policy decisions or legal attention. Analyzes charitable trust accountings and probate documents to determine whether involvement or corrective action by the Attorney General is required. Obtains correction. Prepares analyses for legal staff in matters involving major wrongdoing.

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

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NAME: Vacant
CLASSIFICATION: Investigative Auditor IV (Specialist)

STATEMENT OF DUTIES: The Investigative Auditor IV (Specialist) conducts the most complex office and field audits of charitable organizations and fundraising professionals that are subject to the supervision of the Attorney General pursuant to the Supervision of Trustees and Fundraisers for Charitable Purposes Act to discover maladministration of charitable assets, fiscal abuse and wrongdoing by charitable trustees, and to take corrective action to enforce compliance with applicable law. May be required to serve warrants in accordance with the peace officers powers granted under Penal Code section 830.13.

The position requires working knowledge of an extensive body of laws and regulations relating to charitable corporations, trusts, and charitable solicitation, general accounting and auditing principles and procedures applicable to public benefit entities, investigative skills, and good writing skills, and the successful completion of Penal Code 832 Arrest, Search and Seizure training.

SUPERVISION RECEIVED: Under the general supervision of the IA IV (Supervisor) and/or the Senior Assistant Attorney General, Charitable Trusts Section. May receive direction from a Deputy Attorney General Supervisor and or Deputy Attorney General for specific case tasks and assignments.

SUPERVISION EXERCISED: None.

TYPICAL PHYSICAL DEMANDS: May be required to sit at a computer terminal while performing research and other duties up to eight hours a day. May be required to lift up to 25 pounds in weight. May be required to travel to conduct witness interviews, participate in investigative and litigation-related operations, and attend meetings.

TYPICAL WORKING CONDITIONS: In a remote work environment, home office or similar environment. At the office, a partitioned cubicle or similar workspace in a high-rise building and a smoke-free environment.

ESSENTIAL FUNCTIONS:

- 30% Independently conducts the most complex audit/investigative assignments including difficult and controversial field investigations requiring the highest level of technical expertise.
- 15% Detect irregularities and illegal activities, identify, examine and verify various types of complex fiscal documents, including corporate financial documents and records, income tax returns, personal documents and records, investment portfolios, government financial reports, records and correspondence.

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- 20% In situations which include a multitude of complex, confusing, or missing records, independently identify the documents necessary to reconstruct records and provide an audit trail to prove: (1) the illegal use of charitable funds or assets, (2) the source of monies received from illegal activities, and (3) governance shortcomings related to the illegal operation of the organization. Reconstruction of these records necessarily includes the investigation and identification of assets, including real and personal property purchased with the illegal funds. Trace and identify hidden assets of the audited entity through the use of public records, Internet data, electronic databases, and personal interviews. May prepare affidavits in support of search and arrest warrants. Serves search warrants in accordance with Penal Code 830.13.
- 10% Prepare detailed written reports, analyses, and recommendations for use by the legal staff in determining whether to pursue a legal action against the audited entity.
- 10% Provide the legal staff with technical expertise relating to a specific audit or accepted audit practices, before, during, and after the investigative phase of an audit.
- 5% Perform as lead auditor for complex or sensitive audits requiring the assignment of more than one auditor.
- 5% Prepare evidence and exhibits to be used by the legal staff in pursuing a legal action against the audited entity. Obtain written and oral statements from witnesses. Prepare draft declarations. Provide expert witness advice, consultation and testimony as required by a Deputy Attorney General in actions that are before the various courts.
- 5% Performs special assignments and maintains time and production records.

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

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with my supervisor.

Printed Name
Employee's Signature

Date

Printed Name
Supervisor's Signature

Date