



Classification: Associate Management Auditor

Working Title: Internal Auditor

Position Number: 358-130-4159-xxx

Division/Unit: Executive Division/Internal Audits

Assigned Headquarters: Sacramento Headquarters--700 N 10th Street

Position Eligible for Telework (Yes/No): Yes

Job Description Summary

Under the direction of the Internal Audit Manager, the Associate Management Auditor (AMA) independently plans, conducts, and reports on the results of complex operational, performance, compliance, information systems, and financial related audits of the California State Lottery and agencies under contract. The AMA acts as auditor-in-charge and exercises professional judgment and analytical abilities in each phase of the audit engagement. Audit work is performed in accordance with applicable state policies, procedures, and the Global Internal Audit Standards (Standards). The AMA acts as an Internal and External Audit Coordinator for the Lottery.

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45% (Essential) – Perform a variety of complex internal audits related to the California State Lottery's programs, functions, processes, and procedures. Act as auditor-in-charge to implement all phases of the audit process. Develop the scope and objectives for audit engagements by conducting preliminary surveys or assessments, performing walkthroughs, performing risk assessments using a risk and controls matrix to identify and assess internal controls, and developing detailed audit programs. Conduct and complete audit programs in a timely and professional manner. Implement audit programs to evaluate the adequacy and effectiveness of controls by conducting interviews and walkthroughs, analyzing and evaluating supporting documentation, ensuring populations are accurate and complete, performing attribute testing, evaluating test results, and ensuring work paper conclusions are thoroughly supported. Perform root cause analysis to identify issues and their impact on the Lottery. Develop audit workpapers that are relevant and include sufficient evidence. Follow up on corrective action implementation. Acknowledges mitigating considerations and efforts taken by auditees to reduce weakness or risk. Ensure audit work is prepared in accordance with the Internal Audits audit policies and the Standards.

20% (Essential) – Present audit results to auditees and management. Conduct and lead entrance and exit meetings with auditees. Write clear and concise audit reports that set forth the conditions, cause, effect, criteria, and recommendations. Prepare other written memorandums, position papers, and correspondence related to internal audit issues, as directed by audit management. Review the work of assisting auditors and help train them to ensure compliance with Internal Audits' processes and the Standards. Confirm that audit reports are accurate, objective, clear, concise, and that findings are properly supported.

15% (Essential) – Perform external audit coordination activities including: coordinating all external audits; arranging entrance/exit conferences with key staff; providing workspace for auditors; providing



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management guidance on audit related questions; monitoring and tracking external audit progress; coordinating audit responses; and, following up on audit recommendations.

10% (Essential) Conduct special internal audit projects or consulting assignments at the request of management or the Audit Committee. Assignments may include representing the Internal Audits Office on cross-functional teams; assisting management in performing enterprise-wide risk assessments; developing the annual audit work plan; conducting internal and/or external audit follow-ups; and providing technical assistance to management.

5% (Marginal) – Represents Internal Audits on Lottery task forces and committees.

5% (Marginal) – Observe and document draw activities with the Security Division including weighing balls and maintaining draw equipment to ensure the fairness and integrity of the Lottery's games. Perform other job-related duties as assigned.

Scope and Impact

- a. Consequence of Error: Audit would not be performed. Internal controls, or lack thereof, would not be identified. Recommendations for improved controls and efficiencies would not be made.
- b. Administrative Responsibility: The AMA is expected to adhere to the laws, rules, policies, and procedures pertaining to civil service employees in general and specifically, to employees of the Lottery.
- c. Supervision Exercised and Received: The AMA receives direction from the IA Supervisor and Manager.
- d. Personal Contacts: Will be working with all levels of staff at the Lottery and external auditors.

Physical and Environmental Demands

Work may be performed remotely or within an office environment, utilizing personal computers, laptops, tablets, telephones and/or cell phones; however, the Incumbent may occasionally be required to perform limited duties in other locations such as Lottery distribution centers, District Offices, and/or Lottery retail locations.

Working Conditions and Requirements

- a. Schedule: Full-time (8-hour days) with work hours between the times of 7am – 5pm PST
- b. Travel: Travel may be required for conducting audits, local training, or off-site events.
- c. Other: n/a

Effective Date:

NOTE: The statements contained in this job description reflect general details as necessary to describe the principal functions of this job. It should not be considered an all-inclusive listing of work requirements. The incumbent of this position may perform other duties (commensurate with this classification) as assigned, including work in other functional areas to cover during absences, to equalize peak work periods or otherwise balance the workload.



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SUPERVISOR'S STATEMENT:

- I have discussed the duties and responsibilities of the position with the employee.
- I have retained a copy of the signed duty statement.

Supervisor Signature

Printed Name

Date

EMPLOYEE'S STATEMENT:

- I have discussed the duties and responsibilities of the position with my supervisor.
- I have signed and received a copy of the duty statement.
- I am able to perform the essential functions listed with or without Reasonable Accommodation.
- I understand that I may be asked to perform other duties as assigned within my current classification, including work in other functional areas as business needs require.

Employee Signature

Printed Name

Date



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Duty Statement Instructions (Rev. 04/2023)

NOTE: After inserting the text/information into the duty statement, remove all "Insert Text" or "Insert Text to describe the following" prompts.

Classification: Enter the legal class title of the position (e.g., Office Technician (Typing), Staff Services Analyst, District Sales Representative, etc.).

Working Title: Enter the working title of the position if different from the legal class title.

Position Number: Enter the full position number assigned as shown on the department's organization chart (e.g., Agency: 358, Unit: 031, Class: 5157 (SSA), Serial: 001: [358-031-5157-001]).

Division/Unit: Enter the Division/Unit name where the position resides in the Lottery organization.

Assigned Headquarters: Enter the physical work location where the employee will work (e.g., Sacramento Headquarters, Fresno District Office (Fresno DO), Northern Distribution Center, etc.).

Position Eligible for Telework (Yes/No):

Job Description Summary: Briefly describe the overall purpose of the position, the degree of supervision received, and any supervision exercised. Should not exceed 4 sentences. Example: Under the supervision of the Staff Services Manager I, the incumbent is responsible for ...**ADD THE SUMMARY OF DUTIES TO BE PERFORMED.**

NOTE: To determine the level of supervision received (e.g., under direct supervision, direction, etc.), refer to the class specification or contact your C&P, Examinations Analyst.

Job Description: This will consist of 'Essential (E)' duties and 'Marginal (M)' duties (if applicable). Enter the percentage of time the incumbent will spend performing each group of essential and marginal functions (Example: A duty that is regarded as 5% is equivalent to approximately 2 hours of work per week OR 8 hours (one day) of work per month). **NOTE:** Percentages must be in descending order with the largest percentage of duties at the top. Percentages must not be less than 5% of time. Total of all percentages must equal 100%.

- Essential Functions – these duties are why the position exists. The employee must be able to perform the essential duties of the position with or without a reasonable accommodation. Ensure the duties assigned to the position are appropriate for the classification and group similar tasks together. Explain **WHAT** the task or duty is to be performed, **WHY** the task is being **WHAT GOAL** is being achieved, and **WHERE/WHEN** is the task done if relevant to the working conditions of the job.
- Example: **WHAT:** Meet with retailers **WHERE/WHEN:** monthly in the field at the retailer's place of business **WHY:** to determine Lottery Scratcher needs **WHAT GOAL:** and ensure supply/demand needs are met.

NOTE: Spell out acronyms. Typically, acronyms are created by a department for division/unit names or other works that are used frequently within the department. These acronyms are not well known throughout all departments within the State of CA or the public. Job applicants and/or new employees will not be familiar with these acronyms or understand their meaning, therefore, acronyms should be spelled out in duty statements (and Job bulletins).

- Marginal Functions – These are additional duties that are incidental or a minimum part of the job. These duties can be redistributed among other staff. Additionally, if you list 'Other duties as assigned', you must indicate what the other duties might entail (e.g., other duties assigned such as assisting other staff as needed, or assist with special projects as assigned, etc.) This percentage must be included in all percentages which in total cannot exceed 100%. **NOTE:** Marginal Functions should be no more than 5%.

Scope and Impact: Describe the following:

- a. Consequences of Error: (Describe consequences to the department, division, etc., if the person did not perform the duties of the position.)
- b. Administrative Responsibility: (Describe incumbent's role, such as activities related to personnel, training, business operations, etc.)
- c. Supervision Exercised and Received: (Describe position that supervises the incumbent and classifications the incumbent supervises, or if not a supervisory classification, add 'This position does not supervise others.')
- d. Internal Personal Contacts: (List frequent internal contacts to perform their duties such as, executive staff, Lottery managers and supervisors, other Lottery division staff, etc.)

Physical and Environmental Demands: (Describe the physical environment of the main work location)

Working Conditions and Requirements: Describe the following:

- a. Schedule:



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- b. Travel:
- c. Other:

Effective Date: Enter the effective date of the duty statement (employee appointment date).