



Job Description

Classification: Senior Management Auditor

Working Title: Internal Audits Manager

Position Number: 358-130-4161-001

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 Audits Deputy Director, the Internal Audits Manager is responsible for the management, organization, and supervision of the Internal Audits Office. The incumbent leads and assists in the planning, organization, review, and completion of complex internal audits while supervising and developing audit staff. The position oversees the Quality Assurance and Improvement Program (QAIP) and external audit liaison functions; remains informed of external audit activity; collaborates with external auditors and Lottery staff to support internal controls and risk mitigation; and assists the Deputy Director with the annual risk assessment and audit program functions while ensuring adherence to Internal Audits' policies and the Standards for the Professional Practice of Internal Auditing.

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40% (Essential) –Plans, organizes, and directs the work of staff by overseeing the planning and completion of complex operational, performance, information systems, compliance, and financial-related audits. Reviews and approves risk assessments, audit objectives, and audit programs; reviews and evaluates workpapers, audit reports, and related documentation for completeness, clarity, conciseness, accuracy, sufficient supporting evidence, and compliance with Internal Audits policies and the Standards for the Professional Practice of Internal Auditing. Provides timely feedback to staff, communicates audit results and emerging issues to management, ensures audit goals and standards are met; and oversees external audit liaison functions to support effective internal controls and risk mitigation.

35% (Essential) –Supervises, develops, and manages Internal Audits staff by assessing staffing needs, allocating resources, assigning and prioritizing work, and ensuring staff adheres to audit policies, procedures, and professional standards. Recruits, trains, and mentors staff; conducts performance evaluations; approves training requests, monthly timesheets, and project hours; and monitors quarterly and annual performance goals and measures. Maintains the QAIP by ensuring quality assessments are performed for each audit and that required internal and external assessments are completed. Oversees consistent use of audit software while tracking budgeted versus actual project hours.

15% (Essential) –Updates the Internal Audits Manual, policies, and procedures to keep them accurate, current, and aligned with professional standards. Prepares quarterly audit committee reports,



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performance metrics, and other reporting, and supports development, monitoring, and approval of the Internal Audits annual budget, including monitoring and approving expenditures. Assists the Internal Audits Deputy Director with maintaining the audit universe, completing the annual risk assessment, and developing the annual audit plan. Assists with and presents at the quarterly Audit Committee meetings. Reviews and assists with the yearly budget process.

5% (marginal) –Conducts special reviews and projects as requested by the Deputy Director of Internal Audits.

5% (marginal) –Represents Internal Audits on Lottery task forces, workgroups, and committees, providing audit-related input and support as needed.

Scope and Impact

- a. Consequence of Error: Failure to perform these duties effectively may result in incomplete or inaccurate audit work, unidentified control weaknesses, and increased exposure to financial, operational, or compliance risks. Errors may negatively impact the Lottery's internal control environment, audit readiness, decision-making processes, and public trust.
- b. Administrative Responsibility: Responsible for workload distribution, timesheet approval, staff training and development, maintaining audit software use, overseeing QAIP requirements, and supporting budget development, monitoring, and expenditure approvals.
- c. Supervision Exercised and Received: Provides supervision, direction, and coaching to Internal Audits staff. Receives direction from the Internal Audits Deputy Director.
- d. Personal Contacts: Frequently interacts with Lottery executives, managers, staff, external auditors, contractors, and audit agencies to gather information, communicate audit results, coordinate audit activities, and support internal control and risk-mitigation efforts.

Physical and Environmental Demands

Work is primarily performed in a modern, climate-controlled office setting and requires extended periods of sitting or standing at a workstation. The incumbent regularly uses standard office equipment such as computers, monitors, telephones, printers, and copiers

Working Conditions and Requirements

- a. Schedule: Works a standard business schedule with the flexibility to adjust hours based on business needs and audit deadlines.
- b. Travel: Occasional travel may be required for meetings, training, or audit-related fieldwork.
- c. Other: Must maintain confidentiality of audit information, adhere to Internal Audits policies and the Standards for the Professional Practice of Internal Auditing, and comply with applicable state laws, regulations, and departmental procedures.

Effective Date:



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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.

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). Essential duties must be identified in the duty statement directly after the percentage of duties (e.g., 25% (Essential Function) Supervise analytical staff to...) 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. Marginal duties must be identified in the duty statement directly after the percentage of duties (e.g., 5% (Marginal Function) Assist other unit staff with...) 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:



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- a. Schedule:
- b. Travel:
- c. Other:

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