CMD 900-54
(Rev. 09/2024)

DUTY STATEMENT

☒	Current
☐	Proposed

Position Classification: Supervising Management Auditor	**Working Title:** Supervising Management Auditor
Position Number: 006-202-4163-101	**CBID:** M01
Work Week Group: E	**Work Hours:** Monday – Friday, 8:00 am – 4:30 pm
Command/Directorate/Unit: Office of the Adjutant General Special Staff / Internal Review Office	**Physical Work Location:** 10601 Bear Hollow Drive, Rancho Cordova, CA 95670
Supervisor Name: Laura Lopez	**Supervisor Classification/Rank:** AGR/SAD, Colonel
Current Incumbent:	**Effective Date:**

Position Requirements:

☒ Conflict of Interest Filer (Form 700)
☐ California Driver's License
☐ Class A ☐ Class B ☐ Class C
☐ Class C w/Endorsement: ____________________

☐ Travel to Multiple Locations
☐ Occasional Travel
☐ Other (Specify): _________________________

As an employee of the California Military Department (CMD), you are required to perform the essential functions of the position with or without reasonable accommodation. The incumbent is also expected to work cooperatively with internal staff/external partners and treat others fairly, honestly and with courtesy and respect. In addition to providing the highest level of customer service while meeting the CMD mission.

Position Identification:
Under the general direction of the Chief of Staff of the Joint Staff, the Supervising Management Auditor is the Military Department's Internal Audit Director who is responsible for long range planning, organizing, directing, coordinating, reviewing, monitoring, and controlling the activities and resources of the Internal Review Office. The Audit Director, Internal Review Office, manages a small audit staff, provides leadership, and workload planning. The Internal Review Office is responsible for evaluating the adequacy and reasonableness of the Department's internal controls. Areas to be audited include all organizational units and operations of the Military Department. The Audit Director serves as an advisor to directorates, identifies areas of vulnerability, and evaluates programs to ensure accountability and compliance with regulations. The Audit Director functionally reports to The Adjutant General (Head of Agency) and administratively reports to the Joint Staff Chief of Staff.

Essential Functions:

40%	• Responsible for the management and supervision of the department's internal audit program. • Plan, organize, and direct the work of a small group of auditors. • Oversee the development, implementation, evaluation, and maintenance of the Internal Review Office's policy and procedures. • Provide leadership, direction, and training to audit staff. • Review and analyze audit work papers for organization, accuracy, and conformance to auditing standards. • Develop, review, edit, and authorize issuance of audit reports (i.e. Job advertisement and Selection Process, IT Procurement process, construction contracts, Information Security Management System (ISMS) etc.) as directed by Command and management mandated by law. • Maintain audit tracking log and update the Audit Procedural Manual regularly. • Compose letters, memorandums, and policies (CMD's State Leadership Accountability Act (SLAA) report, CMD SLAA Implementation Plan, CMD IRO Audit Plan, Internal Review

	Audit Charter, MD IRO Internal Assessment, etc.) based on SLAA implementation plan for internal staff. • Prepare risk assessment tools and annual audit plan. • Ensure that the Internal Review Office complies with the International Standards for the Professional Practice of Internal Auditing and the Generally Accepted Government Auditing Standards. • Ensure follow-ups of internal and external audit recommendations. • Responsible for the quality control of the Internal Review Office. • Advise management of findings from audits and recommend solutions.
20%	• Perform the duties of the Military Department's Internal Control Administrator. • Aid program areas with effective systems of internal controls. • Conduct an annual risk assessment per SLAA Government code Section 13400. • Facilitate the directorates' process for assessing risks and evaluations of internal controls. • Prepare the biennial SLAA report on the adequacy of the department's systems of internal control. • Ensure SLAA contact information is current with Control Agencies. Advise management of the needs for new controls or their modifications or compliance.
20%	• Perform various tasks related to personnel management development, assess employees' performance, establish performance criteria, complete periodic appraisals, and provide technical guidance. • Approve staff's travel expenditure, training, time off requests, and timesheets. • Ensure staff meets all training requirements. • Maintain the office training log, share drive, SharePoint, and electronic files backups. • Attend department meetings to present external and internal audit activities, staff actions, workloads, and updates. • Responsible for the Internal Review Office's budget, property inventory, and purchases. • Maintain the Internal Review Offices' Records Management Program.
15%	• Serve as the department's audit director liaison with Control Agencies. • Responsible for the Department's audit response process and conduct executive briefings. • Assist program managers, directors, and senior leaders with responses to external audits and reviews. • Coordinate the entrance conference, exit conference, and requested documents. • Advise management on the findings and recommendations of external audits and ensures that corrective actions comply with statutory and regulatory requirements. • Provide implementation status of corrective action plans to control agencies. • Work with the Department's federal auditors and federal Internal Control Administrator for audit and internal control coordination. • Actively participate in the Internal Control Management Council quarterly and present a slide, briefing their operations (high level), audit schedules, new laws, issues, etc.
Non-Essential/Marginal Functions:	
5%	• Other duties within the classification as assigned.
Knowledge, Skills, and Abilities:	
Knowledge of: Principles and practices of organizational management, accounting, and auditing. Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules and regulations of the	

Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities, and principles and techniques of personnel management and supervision; methods of auditing through electronic data processing systems; applications of probability sampling to auditing; program budgeting, and organization and management of a broad range of State agencies; group leadership techniques; program planning and evaluation; Department's Affirmative Action Program objectives; a manager's role in the Affirmative Action Program and the processes available to meet affirmative action objectives.
Skills: N/A
Ability to: Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government. Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government. Plan, organize, and direct the work of a small group of auditors engaged in management audits, assume responsibility for complex audit studies. ("Understanding of and effectiveness in carrying out State and departmental equal opportunity and affirmative action policies."), and plan, organize, and direct the work of a staff engaged in a variety of complex, technical, management audits; work effectively with top level managers of State agencies and other organizations. ("Understanding of and effectiveness in carrying out State and department equal employment opportunity and affirmative action policies.")
Required Qualifications: • Ability to qualify for a fidelity bond.
Desirable Qualifications: • Effectively communicate verbally and in writing with lawyers, investigators, and upper management. • Experience in Microsoft Office (Excel, Word, Outlook, and Adobe Professional). • Certified internal auditor or certified public accountant. • Must be able to supervise staff effectively.
Work Environment: • Air-conditioned office with a phone, computer with various desktop programs and data bases, copiers, fax machines and printers. • Work in a military environment.
Physical/Mental Abilities: • Ability to meet conflicting deadlines. • Work in a team environment. • Lift and carry audit bags of up to 25 pounds. • Ability to promote teamwork and communication in support of the department's mission and goals.
Equipment Used: Paperless audit worksheets using Adobe Professional, FI$Cal, telephone, laptops, keyboard, copier/scanners, state-owned automobile. Communications related technologies, including person computer applications, electronic timekeeping, telecommunications equipment, internet, and voicemail.

Employee Certification: This duty statement reflects the typical duties of the essential functions described for the position. It is not considered an all-inclusive list of work requirements. I have read and discussed the duties of this position with my supervisor and understand I may perform other duties as assigned, including but not limited to, work in other functional areas to cover absences, peak work periods, or balance workload. I certify I possess qualifications, including but not limited to, integrity, initiative, dependability, good judgment, and the ability to work cooperatively with others. Additionally, I am able to perform the assigned duties with or without reasonable accommodation. Should I have any concerns performing the assigned duties, I will discuss them with the hiring manager who will provide information for the Return-To-Work Coordinator. I have read the duty statement and discussed the duties with my supervisor.		
Employee Name (Print)	**Signature**	**Date**
Supervisor Statement: I have discussed the duties outlined in the duty statement and provided a copy to the employee.		
Supervisor Name (Print)	**Signature**	**Date**
State Personnel Office Use Only		
State Personnel Certification: Approval		
C&P Analyst Name (Print)	**Signature**	**Date** 03/06/2026