

**Department of Health Care Access and Information
Duty Statement**

Employee Name Vacant	Organization Office of Health Information Enterprise Data Operations Branch Accounting & Reporting Systems Section Long Term Care Facility Financial Data Unit 
Position Number 441-507-4175-XXX	Telework Option Hybrid
Classification Auditor I	Working Title Long-Term Care Facility Financial Auditor
Supervision Exercised None	Location Sacramento
Conflict of Interest: Yes ☐ No ☒	Fingerprint/Live Scan: Yes ☐ No ☒
Revision Date July 2026	Effective Date

Mission and Vision

HCAI is a leader in collecting data and disseminating information about California's healthcare landscape, promoting an equitably distributed health workforce, and publishing valuable information. The Department does this through five program areas - Affordability, Workforce, Data, Facilities, and Financing.

HCAI's mission is to expand access to quality, equitable, affordable health care for all Californians by supporting high-value delivery systems, resilient health facilities and workforces, and actionable health information and strategies.

HCAI's vision is a healthier California where all receive equitable, affordable, and quality health care.

General Description

Under the supervision of the Health Program Audit Manager I, incumbent performs the less difficult desk audits and analytical review of Long-term Care (LTC) Facility Disclosure Reports for completeness, accuracy, and compliance with generally accepted accounting principles (GAAP) and the Department of Health Care Access and Information's (HCAI's) uniform accounting and reporting system requirements. Ensures annual consolidated financial reports and attachments are complete, including all components required by regulation.

Audit and analytical review of less difficult LTC Facility Disclosure Reports and statements for completeness, accuracy, and compliance with GAAP and HCAI's uniform accounting and reporting system requirements. Corrections are made using HCAI's System for Integrated Electronic Reporting and Auditing (SIERA), a web-based desk auditing application. Report edits are performed, and optional data fields are completed using SIERA.

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Essential Job Functions

- 25%** Identify and analyze less difficult financial disclosure reports and statements, including a Balance Sheet, Income Statement, Statement of Changes in Equity, Statement of Cash Flows, and detailed trial balance worksheets from a professional auditing perspective to assure compliance with the Accounting and Reporting Manual for California LTC Facilities, GAAP, and the American Institute of Certified Public Accountants (AICPA's) Health Care Guide. Document responses from report preparers and actions taken to complete the audit, along with the methods of resolution applicable to identified accounting and reporting errors.
- 20%** Prepare working schedules of less difficult accounting and reporting problem areas that require facility input to resolve. Communicate with facility financial officers, consultants, and CPAs regarding the resolution of technical and conceptual errors via email, fax, and telephone. Occasionally, write letters to facilities indicating problem areas and methods of resolution for reports that must be returned.
- 20%** Update and correct the financial disclosure reports according to facility input, using SIERA.
- 20%** Ensure the annual consolidated financial reports and required attachments are complete and include all identified individual facilities and related entities. Communicate with financial officers, consultants, and CPAs regarding the resolution of issues and advise them on compliance requirements. Document responses and methods of resolution.
- 5%** Advise LTC facility administrators and financial officers, consultants, and CPAs on the Office's accounting and reporting system requirements. Advise staff from other Sections and the public concerning technical aspects of financial and statistical data usage.
- 5%** Assist other report analysts in identifying conceptual accounting and reporting problems and in processing financial disclosure reports.

Marginal Job Functions

- 5%** Performs related duties, special assignments, and program support activities consistent with the classification and level of responsibility of the position.

Physical Demands

Must possess and maintain sufficient strength, agility, endurance, and sensory ability to perform the duties contained in this duty statement with or without reasonable accommodation.

Working Conditions

Requires use of computing devices and phones, frequent face-to-face contact with management, staff, consultants and the public, verbal, written and digital (e-mail) communication, extensive review, analysis and preparation of electronic and written documents, assessment of practical demonstrations, mobility to various areas of the Department, occasional travel and overnight stays to training/conferences or the Los Angeles field office may also be required, and work hours may deviate from core business hours based on the service requirements of the Department.

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Employee Statement

I have reviewed and discussed the duties and responsibilities of this position with my supervisor and have received a copy of this duty statement.

Employee Name	Employee Signature	Date Signed

Supervisor Statement

I have discussed the duties of this position with and have provided a copy of this duty statement to the employee named above.

Supervisor Name	Supervisor Signature	Date Signed