



Duty Statement

Classification: **Associate Program Auditor, CalPERS**

Position Number: **275-319-4059-054**

HCM#: **1482**

Branch/Section: **Office of Audit Services/Employer Compliance Reviews**

Location: **Sacramento, CA**

Working Title: **Associate Auditor**

Effective Date: **August 12, 2026**

Collective Bargaining Identifier (CBID): **R01**

Supervision Exercised: ☐ Yes ☒ No

Telework: ☒ Office-Centered ☐ Remote-Centered ☐ Not Eligible

The Office of Audit Services (OFAS) assists California Public Employees' Retirement System (CalPERS) Board of Administration and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness are promoted, compliance with applicable laws and regulations is maintained, and financial and management reporting is reliable. OFAS' audit function assists CalPERS leadership in evaluating the performance of its operations, ensures that adequate controls exist, and issues identified are resolved. OFAS conducts its audits in accordance with the Global Internal Audit Standards (Standards).

Under the direction of the Staff Management Auditor, the Associate Program Auditor independently plans and conducts internal audits or employer compliance audits. These audits may include reviews of the California Public Employees' Retirement System (CalPERS) operational and administrative controls, compliance audits of agencies that contract with CalPERS, investigations, and advisory work requested by the CalPERS Board of Administration and leadership. The Associate Program Auditor is expected to possess critical thinking and analytical skills, and have a basic understanding of CalPERS laws, regulations, policies, procedures, and the Standards. The Associate Program Auditor is expected to adhere to appropriate professional ethics as required by the Standards and the CalPERS Core Values, and internal policies and procedures when performing the following duties and responsibilities:

Essential Functions

Regular and consistent attendance in the office at least three days a week for teamwork, in-person collaboration, personal interactions with members, stakeholders, and other team members, cross-functional communications within CalPERS. In-person collaboration is essential to promote and foster innovation, creativity, and complete engagement by the team. Coordinating work in person allows the teams to stay functional and aligned with the work of others. Being present in the office is essential to allow for immediate accessibility for discussions, questions, mentoring, or strategy sessions between team members.

- 40% **Audit Engagements:** Onsite¹ and virtually, independently perform complex audits and audit procedures, which include identifying, evaluating, and documenting sufficient information to achieve audit objectives and support audit results, as designated by an audit program. Gather and analyze data, records, and information obtained utilizing technical and analytical skills to identify irregularities and issues. Document the audit procedures performed and the audit conclusions reached in accordance with the Standards and OFAS policies and procedures. Evaluate the effectiveness of various CalPERS program controls and operations or reporting of retirement and health information by CalPERS contracting agencies to ensure compliance with applicable agreements, CalPERS operating policies and procedures, the Public Employees' Retirement Law (PERL), and applicable State and Federal laws. Assist in the development of the audit plan, program, and objectives. Provide assistance to or function in a lead capacity with a team of auditors, and review audit working papers and monitor completion of assigned tasks.
- 35% **Audit Documentation:** Onsite and virtually, document the audit procedures performed and the audit conclusions reached in accordance with the Standards and OFAS policies and procedures. Utilize auditing applications, such as TeamMate and the Microsoft Office applications, to design and prepare clear, accurate, and complete audit working papers, which may include flow charts, test spreadsheets, and questionnaires. Obtain and document sufficient, reliable, relevant, and useful information to support audit analyses and conclusions. Utilize auditing applications, such as TeamMate, to document completion of audit work. Develop and document audit findings, identify root causes and appropriate corrective actions, and prepare audit reports. Assist OFAS management in evaluating the corrective actions taken by the program area to address audit findings, ensuring compliance with OFAS' audit resolution process.
- 15% **Audit Communications:** Onsite and virtually, participate in and/or facilitate discussion of audit objectives, scope, findings, and recommendations with auditee representatives. Present audit issues and findings to CalPERS leadership as necessary. Meet with auditee representatives as needed, including entrance and exit conferences, and coordinate access to information and auditee team members. Communicate with CalPERS team members and organizations audited to perform audit procedures and verify that corrective action is effectively implemented.
- 5% **Mentoring, Training, and Professional Development:** Onsite and virtually, may act as a mentor to new auditors and/or audit team members and provide guidance on technical audit procedures and tasks, requirements of the Standards, and OFAS policies and procedures. Participate in the development of training and learning opportunities to new auditors within OFAS. Participate in the recruitment of audit team members. Attend required and assigned training on auditing principles, concepts, and industry practices to maintain job-related proficiency. Track completion of mandatory specialized and focused training in the training system and report completion status to OFAS leadership in accordance with OFAS training policy.

5% **Special Projects:** Onsite and virtually, assist OFAS leadership with special projects such as the annual risk assessment, OFAS committee projects, and other projects and tasks as assigned and appropriate for this classification.

Working Conditions

- ¹This position is designated as office-centered and works primarily onsite at the Sacramento, CA Headquarters at least three weekdays.
- Office environment with standard office equipment.
- For Employer Compliance Reviews, overnight travel up to 30% to various public agency locations in the State of California is required.

Conduct, Attendance, and Performance Expectations

- Ability to maintain consistent attendance.
- Ability to demonstrate punctuality, initiative, and dependability.
- Ability to model and support CalPERS Core Values (Integrity, Accountability, Respect, Openness, Quality and Balance).
- Ability to model CalPERS Competencies and demonstrate proficiency in; Collaboration, Leadership, Leading Change, Driving Results, Business Acumen, Communication, and Leading Self.

I have read and understood the duties and essential functions of the position and can perform these duties with or without reasonable accommodation.

Employee Name (Print): _____

Employee Signature: _____ **Date:** _____

I certify that the above accurately represent the duties of the position.

Supervisor Signature: _____ **Date:** _____