



DUTY STATEMENT

☐ CURRENT ☒ PROPOSED

RPA Number: 26-005	Classification Title: Associate Management Auditor	Position Number: 835-477-4159-705
Incumbent Name: Vacant	Working Title: Associate Management Auditor	Effective Date:
Tenure: Perm	Time Base: FT	Intermittent Hours Per Month: N/A
Division/Office: Recycling/Recycling Program Technical Assistance and Compliance Branch	Section/Unit: Compliance Review Section/ Compliance Review Unit 2	Reporting Location: 1001 I Street Sacramento, CA 95814
Supervisor's Name: Vacant	Supervisor's Classification: Staff Management Auditor	CBID: R01
Confidential Designation: ☐ YES ☒ NO	Designated Position for Conflict of Interest: ☒ YES ☐ NO	Position Telework Eligible: ☒ YES ☐ NO
Supervision Exercised: ☒ None ☐ Lead ☐ Managerial ☐ Supervisory		

Human Resources Use Only:

HR Analyst Approval:

Date:

General Statement

This position requires the incumbent to maintain consistent and regular attendance; communicate effectively (orally and in writing if both appropriate) in dealing with the public and/or other employees; develop and maintain knowledge and skill related to specific tasks, methodologies, materials, tools and equipment; complete assignments in a timely and efficient manner; and adhere to department policies and procedures regarding attendance, leave, and conduct.

Position Description

Under direction of the Staff Management Auditor, the Associate Management Auditor (AMA) independently conducts the more difficult and/or complex operational, compliance, and/or performance audits or reviews of entities participating in the Beverage Container Recycling Program (BCRP) that receive funds from CalRecycle, or other State or local entities and are subject to audit under the California Beverage Container Recycling and Litter Reduction Act (Act) in accordance with general audit standards and the Department's established audit procedures.

Assignments may require up to 50% travel during the year. Some travel is required throughout California and may include out-of-state assignments and extended overnight stays. Travel modes include, but are not limited to,



driving a motor vehicle and using public transportation such as commercial airplanes, trains, ride-shares, or traveling in the same vehicle as other staff. Fieldwork is required in various regions where weather conditions and temperatures vary. Assignments may include unplanned or weekend work, requiring adjustments to the employee's work schedule.

The incumbent must have a current California Driver's License and may need to participate in the Department of Motor Vehicles (DMV) Employer Pull Notice Program.

Essential Functions (Including percentage of time):

- 45% Perform the more difficult and/or complex operational, compliance, and/or performance audits or reviews of entities participating in the Beverage Container Recycling Program (BCRP) that receive funds from CalRecycle, or other State or local entities and are subject to audit under the California Beverage Container Recycling and Litter Reduction Act (Act) in accordance with general audit standards and the Department's established audit procedures.

Utilize independent judgment to assess the organizational risk and internal controls to determine the risk of fraud, identify discrepancies, non-compliance, and non-performance to safeguard public assets by using flow charts, questionnaires, observations, and interviews.

Gather data and/or evidence using a variety of techniques such as on-site observations of certified/registered facilities; oral interviews of facility personnel; analytical reviews of data and volume trends, to identify deficient controls, fraud, waste, abuse, or non-compliance with the California Code of Regulations Title 14, Division 2, Chapter 5 (Regulations) and the Act. Reconcile financial and operational information provided by the auditee with information gathered during the audit process to determine if there are any discrepancies. The duties listed below require the incumbent to drive for state business to perform the job tasks.

Prepare clear, accurate, and complete working papers and audit reports, which summarize the background, objectives, scope, methodology, results, conclusions, and recommendations of the audit for dissemination to internal and external parties and to form the basis for administrative action or referrals. The audit report will include working papers with supporting documentation that addresses the purpose, source documents used, sample selection, and other relevant information to support the testing performed, and the auditor's analysis, conclusions, and audit findings. Review and evaluate the auditee's response and corrective action plan to develop solutions to bring the entity into voluntary compliance. Prepare correspondence to the auditees communicating audit results and corrective actions needed to come into compliance with the Act and Regulations. Based on audit findings, make recommendations, such as follow-up for additional training, referral to the Division of Recycling's (DOR's) Recycling Program Enforcement Branch (RPEB) Investigations Section for formal investigation, revocation of the auditee's certification or registration, accusation for restitution or penalties, or other actions for approval of the supervisor. Perform follow-up audits to ensure proper implementation of recommendations, corrective actions, and improvements in the identified processes. Update case information related to review activities in the database and interfaces with other CalRecycle program areas. The duties listed below require the incumbent to drive for state business to perform the job tasks.

- 25% Independently conduct field visits at certified and registered facilities to perform operational, compliance, performance audits and/or follow-up audits, and consumer transaction profiles to validate the facility is being operated compliantly and the financial reporting is accurate. Using various types of equipment, the incumbent will gather evidence to support audit findings. The duties listed below require the incumbent to drive for state business to perform the job tasks.



Conduct entrance/exit conferences with responsible persons from the auditee organization to interview, request documents, and discuss the audit scope, audit methodology, audit objectives, audit findings, and audit recommendations in a logical, concise and professional manner.

Review source documents to identify patterns, anomalies, falsification, or any indicators of fraud to support audit findings. Analyze evidence/data gathered and make appropriate audit recommendations to prevent, mitigate, and deter the release of any improper payments from the Beverage Container Recycling Fund.

Secure evidence, compile and analyze any relevant data found during the site visits to support the audit. Maintain a working knowledge of beverage container recycling trends and technologies to assess and document proper cancellation of UBCs; determine proper contamination content reductions are applied; conduct inventory reconciliations; and assess sales and purchase records to ensure the auditee complies with the Act and Regulations. The duties listed below require the incumbent to drive for state business to perform the job tasks.

- 10% Plan audits by preparing case files, reviewing historical case information for past violation history, reaching out to other units to determine if any other relevant information is available, to determine risks, and develop audit program, scope, procedure, and area of focus.

Contact auditees to identify the main contact person during the audits and to schedule on-site visits and/or request records. Prepare engagement letters/emails or record request letters/emails to provide auditees with a written record regarding the audit; such as site visit date/time, records requested, and staff contact information.

- 10% Perform quality control peer reviews on reports, using best practices, to ensure clarity, conciseness, accuracy, relevancy, and completeness, per the Department's established policies, procedures, and programs.

Develop and maintain knowledge in interpreting and applying the Act and Regulations to provide accurate information to program stakeholders. Communicate effectively with internal and external parties during an assignment regarding the purpose, scope, procedures, status, and results. Write letters, memos, emails, and other correspondence using word processing and other software for the purpose of communicating and disseminating information.

Marginal Functions (Including percentage of time):

- 5% Develop and prepare presentations, speeches, or talking points to a variety of audiences in order to disseminate accurate information about the Beverage Container Recycling Program. Deliver presentations at meetings, hearings, and/or conferences using a wide variety of materials from flip charts to PowerPoint slides. Participate in training classes and conferences to develop and maintain knowledge, develop techniques, enhance skills, learn theory, and practice the principles relevant to reviewing financial and operational records for program evaluation. Provide support on special enforcement projects as needed.
- 5% Assist CalRecycle's Legal Office staff in preparing cases for accusation or administrative hearings. Participate and function as a subject matter expert in informal and formal hearings as a witness/expert witness.

Typical Physical Conditions/Demands:



The job requires extensive use of a personal computer and the ability to sit/stand at a desk, utilize a phone, and type on a keyboard for extended periods of time. Ability to lift 15 pounds, bend and reach above shoulders to retrieve files and/or documents.

Typical Working Conditions:

The incumbent works in a high-rise office building in downtown Sacramento, in an enclosed, non-windowed office cubicle in a smoke-free environment. The work schedule is Monday through Friday. Mandatory overtime, including evening and weekend work may be necessary during the year end closing process or when the department is mission tasked. Travel may be required locally and within the state.

Special Requirements of Position (Check all that apply):

- ☐ Duties performed may require pre-employment and/ or routine screenings (background/criminal/fingerprint clearance, drug testing, fingerprinting, physical, etc.).
- ☒ Duties require participation in the DMV Pull Notice Program.
- ☐ Performs other duties requiring high physical demand. (Explain below)
- ☐ Requires repetitive movement of heavy objects and/or operation of heavy machinery or motorized vehicles.
- ☐ Other (Explain below)

Explanation:



Supervisor Statement

I certify this duty statement represents an accurate description of the essential functions of this position. I have discussed the duties of this position with the employee and provided the employee a copy of this duty statement.

Supervisor Name

Supervisor Signature

Date

Employee Statement

I have discussed these duties with my supervisor and have been provided a copy of this duty statement. I certify I have read, understand, and can perform the duties of this position either with or without reasonable accommodation*.

**A Reasonable accommodation is any modification or adjustment made to a job, work environment, or employment practice or process that enables an individual with a disability or medical condition to perform the essential functions of his or her job or to enjoy an equal employment opportunity. (If you believe reasonable accommodation is necessary, check yes. If unsure of a need for reasonable accommodation, inform the hiring supervisor, who will discuss your concerns with the Reasonable Accommodation Coordinator.)*

Do you need a reasonable accommodation to perform the essential functions of this position?

☐ YES

☐ NO

Employee Name

Employee Signature

Date



State of California

DUTY STATEMENT

CalRecycle 109A (Rev. 10/2024)

Department Of Resources Recycling And Recovery

DUTY STATEMENT☐ **CURRENT**☒ **PROPOSED**

RPA Number: 26-005	Classification Title: Staff Services Management Auditor	Position Number: 835-477-5841-705
Incumbent Name: Vacant	Working Title: Staff Services Management Auditor	Effective Date: 06/01/2026
Tenure: Permanent	Time Base: FT	Intermittent Hours Per Month: N/A
Division/Office: Recycling/Recycling Program Technical Assistance and Compliance Branch	Section/Unit: Compliance Review Section/ Compliance Review Unit 2	Reporting Location: 1001 I Street Sacramento, CA 95814
Supervisor's Name: Vacant	Supervisor's Classification: Staff Management Auditor	CBID: R01
Confidential Designation: ☐ YES ☒ NO	Designated Position for Conflict of Interest: ☒ YES ☐ NO	Position Telework Eligible: ☒ YES ☐ NO
Supervision Exercised: ☒ None ☐ Lead ☐ Managerial ☐ Supervisory		

Human Resources Use Only:**HR Analyst Approval:****Date:****General Statement:**

This position requires the incumbent to maintain consistent and regular attendance; communicate effectively (orally and in writing if both appropriate) in dealing with the public and/or other employees; develop and maintain knowledge and skill related to specific tasks, methodologies, materials, tools, and equipment; complete assignments in a timely and efficient manner; and adhere to department policies and procedures regarding attendance, leave, and conduct.

Position Description:

Under close supervision of the Staff Management Auditor, the Staff Services Management Auditor (SSMA) conducts the less difficult and/or complex operational, compliance, and/or performance audits or reviews of entities participating in the Beverage Container Recycling Program (BCRP) that receive funds from CalRecycle, or other State or local entities and are subject to audit under the California Beverage Container Recycling and Litter Reduction Act (Act) in accordance with general audit standards and the Department's established audit procedures.



Assignments may require up to 50% travel during the year, including overnight travel. The incumbent must have a current California Driver's License and may be required to participate in the Department of Motor Vehicles (DMV) Employer Pull Notice Program.

Essential Functions (including percentage of time):

- 45% Perform the less difficult and/or complex operational, compliance, and/or performance audits or reviews of entities participating in the Beverage Container Recycling Program (BCRP) that receive funds from CalRecycle, or other State or local entities and are subject to audit under the California Beverage Container Recycling and Litter Reduction Act (Act) in accordance with general audit standards and the Department's established audit procedures.

Utilize independent judgment to assess the organizational risk and internal controls to determine the risk of fraud, identify discrepancies, non-compliance, and non-performance to safeguard public assets by using flow charts, questionnaires, observations, and interviews.

Gather data and/or evidence using a variety of techniques such as on-site observations of certified/registered facilities; oral interviews of facility personnel; analytical reviews of data and volume trends, to identify deficient controls, fraud, waste, abuse, or non-compliance with the California Code of Regulations Title 14, Division 2, Chapter 5 (Regulations) and the Act. Reconcile financial and operational information provided by the auditee with information gathered during the audit process to determine if there are any discrepancies. The duties listed below require the incumbent to drive for state business to perform the job tasks.

Prepare clear, accurate, and complete working papers and audit reports, which summarize the background, objectives, scope, methodology, results, conclusions, and recommendations of the audit for dissemination to internal and external parties and to form the basis for administrative action or referrals. The audit report will include working papers with supporting documentation that addresses the purpose, source documents used, sample selection, and other relevant information to support the testing performed, and the auditor's analysis, conclusions, and audit findings. Review and evaluate the auditee's response and corrective action plan to develop solutions to bring the entity into voluntary compliance. Prepare correspondence to the auditees communicating audit results and corrective actions needed to come into compliance with the Act and Regulations.

Based on audit findings, make recommendations, such as follow-up for additional training, referral to the Division of Recycling's (DOR's) Recycling Program Enforcement Branch (RPEB) Investigations Section for formal investigation, revocation of the auditee's certification or registration, accusation for restitution or penalties, or other actions for approval of the supervisor. Perform follow-up audits to ensure proper implementation of recommendations, corrective actions, and improvements in the identified processes. Update case information related to review activities in the database and interfaces with other CalRecycle program areas. The duties listed below require the incumbent to drive for state business to perform the job tasks.

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- 10% Develop and maintain knowledge in interpreting and applying the Act and Regulations to provide accurate information to program stakeholders. Communicate effectively with internal and external parties during an assignment regarding the purpose, scope, procedures, status, and results. Write letters, memos, emails, and other correspondence using word processing and other software for the purpose of communicating and disseminating information.

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State of California

DUTY STATEMENT

CalRecycle 109A (Rev. 10/2024)

Incumbent: Vacant

Classification: Staff Services Management Auditor

Position Number: 835-477-5841-705

as a witness/expert witness.

Typical Physical Conditions/Demands:

The job requires extensive use of a personal computer and the ability to sit/stand at a desk, utilize a phone, and type on a keyboard for extended periods. Ability to lift 15 pounds, bend, and reach above shoulders to retrieve files and/or documents.

Typical Working Conditions:

The incumbent may work in a high-rise office building in an enclosed, non-windowed office cubicle in a smoke-free environment. The typical work schedule is Monday through Friday or an agreed upon alternative work schedule. Mandatory overtime, including evening and weekend work, may be necessary during the year when the department is mission tasked. Travel may be required locally and within the state.

Special Requirements of Position (Check all that apply):

- ☐ Duties performed may require pre-employment and/ or routine screenings (background/criminal/fingerprint clearance, drug testing, fingerprinting, physical, etc.).
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Explanation:



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Employee Statement

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Employee Name	Employee Signature	Date