



## Duty Statement

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|---------------------------------------------------------|-------------------------------------------------------------|
| Request for Personnel Action (RPA) Number<br>2627-00393 | Effective Date                                              |
| Classification Title<br>Associate Tax Auditor           | Position Number<br>564-141-4361-004                         |
| Working Title<br>Auditor                                | Bureau and Section<br>Internal Audit/Political Reform Audit |

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

### General Statement

Under the general supervision of the Administrator I, Political Reform Audit Section, the incumbent independently performs the more difficult and complex audit functions, including field audits of books, statements, and records supporting the statements and reports of candidates and their controlled committees, and other committees filed under the Political Reform Act of 1974. Corresponds with filers and/or their representatives and prepares audit reports for all completed cases.

### Essential Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 35%        | Independently performs the preparation work for the more difficult and complex field audits of books and records supporting the statements and reports of candidates and their controlled committees, and other types of committees and political entities. This includes electronically accessing Secretary of State downloads and copies of filed reports and statements. Prepare and populate schedule templates as well as creating schedules for facts unique to the case. Workpapers must be neat, properly crossed referenced and easily understandable by management and external enforcement agencies. Determine sample selections for examination. Schedule field appointments for travel throughout the State which will include overnight travel.                                                                                                                                                          |
| 35%        | Conduct the field audit work that includes reviewing source documents sent electronically, paper copies physically maintained, and obtaining through third parties. Analyze and develop facts and evidence to form technically sound conclusions supported by laws, regulations, advice, and source documents. Prepare an Information, Facts, Law, Analysis and Conclusion (IFLAC) work paper to support determinations made. Various workloads require completion within statute; thus, cases must be submitted in a timely manner. Write audit reports using departmental standards released to the public for findings determined to be material.                                                                                                                                                                                                                                                                   |
| 20%        | For larger more complex audits, be the team leader or a team member and independently perform the more difficult audit and complex audit functions. This may include to act in a lead capacity for Tax Auditors and a Tax Technician to perform and coordinate initial case builds. This will require interpersonal and organizational skills to independently manage an inventory of cases including the planning of the audit, assigning the audit tasks, monitoring the progress, logistics, and closure of the audit. Verbally and in writing communicate with filers and/or their representatives, including holding preliminary audit discussions and post audit conferences in person and by phone. Monitors changes to the Political Reform Act and related FPPC regulations for application in performing the audits. Provides education to political filers of the requirements of the Political Reform Act. |

## Marginal Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10%        | Assist in the training of Tax Auditors and a Tax Technician on an as needed basis. This may require both classroom training and practical experience in the field. In addition to primary duties, participate in developing procedures, forms, tasks to facilitate the audits, and attend monthly staff meetings. Perform administrative duties related to initial case builds and end of the month processing. Participate in group discussions and at staff meetings for discussion of audit issues, law and regulation changes. |

### Signature Authorization

If I choose to sign this form electronically, I agree that my electronic signature is a legally binding equivalent to my handwritten signature on a paper form.

**Employee:** I confirm that I have read and understand the described duties and functions of this position.

|                       |                    |               |
|-----------------------|--------------------|---------------|
| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
|-----------------------|--------------------|---------------|

**Supervisor:** I certify that the above information accurately represents the described duties and functions of this position.

|                       |                    |               |
|-----------------------|--------------------|---------------|
| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
|-----------------------|--------------------|---------------|



## Duty Statement

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|---------------------------------------------------------|-------------------------------------------------------------|
| Request for Personnel Action (RPA) Number<br>2627-00393 | Effective Date                                              |
| Classification Title<br>Tax Auditor                     | Position Number<br>564-141-4362-XXX                         |
| Working Title<br>Auditor                                | Bureau and Section<br>Internal Audit/Political Reform Audit |

Our mission is to help taxpayers file timely and accurate tax returns and pay the correct amount to fund services important to Californians. To support this mission, FTB employees strive to develop in CalHR's Core Competencies: Collaboration, Communication, Customer Engagement, Digital Fluency, Diversity and Inclusion, Innovative Mindset, Interpersonal Skills, and Resilience. Core competencies are the knowledge, skills, and behaviors which are foundational to all state employees regardless of classification.

### General Statement

Under the close supervision of the Administrator I, Political Reform Audit Section, the incumbent conduct the least-to-moderately difficult audits including field audits of books, statements, and records supporting the statements and reports of candidates and their controlled committees, and other committees filed under the Political Reform Act of 1974. Corresponds with filers and/or their representatives and prepares audit reports for all completed cases.

### Essential Functions

| Percentage | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 40%        | Perform the preparation work for least-to-moderately difficult field audits of books and records supporting the statements and reports of candidates and committees. This includes electronically accessing Secretary of State or local filing offices for information, downloads, and copies of filed reports and statements. Verbally and in writing communicate with filers and/or their representatives including holding preliminary audit discussions and post audit conferences in person and by phone. Prepare and populate schedule templates as well as creating schedules for facts unique to the case. Workpapers must be neat, properly cross referenced and easily understandable by management and external enforcement agencies. You will determine sample selections for examination. Schedule field appointments for travel throughout the state which will include overnight travel. |
| 40%        | Conduct the field audit work that includes reviewing source documents sent electronically, paper copies physically maintained, and obtaining through third parties. Analyze and develop facts and evidence to form a technically sound conclusion supported by law, regulation, advice, and source documents. Prepare Information, Facts, Law, Analysis and Conclusion (IFLAC) work paper to support determinations made. Correct and apply review directions from a team lead on subsequent completed work. Some workloads will require completion within statute. Cases should be submitted in a timely manner. Write audit reports using departmental standards released to the public for findings determined to be material.                                                                                                                                                                       |

### Marginal Functions

|     |                                                                                                                                         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------|
| 10% | Attend preliminary and post audit conferences as a team member for development and training and assisting on the more difficult audits. |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------|

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|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10% | Provide assistance to the FPPC staff in the furtherance of purposes of the Political Reform Act. Assist team members on larger audits. Participate in group discussion and at staff meetings for discussion of audit issues, law and regulation changes. On an as needed basis, provide support duties with the least-to-moderately difficult tasks including obtaining audit case materials and preparing and releasing initial contact letters. |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Signature Authorization**

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**Employee:** I confirm that I have read and understand the described duties and functions of this position.

|                       |                    |               |
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| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
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**Supervisor:** I certify that the above information accurately represents the described duties and functions of this position.

|                       |                    |               |
|-----------------------|--------------------|---------------|
| _____<br>Name (Print) | _____<br>Signature | _____<br>Date |
|-----------------------|--------------------|---------------|