

ESSENTIAL FUNCTIONS DUTY STATEMENT

HRM-025

Classification Title: Staff Management Auditor	Branch/Division/Bureau: Executive Operations
Working Title: Lead Auditor	Office/Unit/Section/Geographic Location: Internal Audits/Sacramento (300)
Position Number (13 Digit): 413-194-4160-001	Conflict of Interest Position: ☐ NO ☒ YES
Employee Name:	Effective Date:

BASIC FUNCTION:

Under the general direction of the Internal Audit Unit Supervisor, the incumbent is responsible for the most complex and sensitive audits, including financial, performance, and information systems audits. The Staff Management Auditor will lead and provide professional expertise to the Associate Management Auditors.

This position is designated under the Conflict of Interest Code. The position is responsible for making or participating in governmental decisions that may potentially have a material effect on personal financial interests. The appointee is required to complete a Statement of Economic Interest (Form 700), which includes an Assuming Office filing within 30 days of appointment, annual filings, and a Leaving Office filing within 30 days of physical separation. Non-compliance with the Conflict of Interest Code requirements may result in the voiding of appointment, financial penalties, or enforcement actions.

ESSENTIAL FUNCTIONS

40% Independently conducts and leads the most complex audits and special assignments. Conducts financial, compliance, information systems, and performance audits. Researches applicable laws and regulations to identify audit criteria, develops audit objectives and scope, audit program, and assigns audit procedures to the associate management auditors. Plans audit activities using appropriate audit techniques and methodology needed to evaluate the overall effectiveness of audit programs. Works with Senior Management Auditor and the Risk and Compliance Officer to identify risk audit areas and develops annual audit plans accordingly. Evaluates auditee's system of internal controls relevant to the audit objectives. Ensures the audit work and conclusions are adequately supported by evidentiary documentation and meets the requirements of the Internal Audit Manual and Professional Auditing Standards. Serve as lead auditor in team audits. Reviews audit work papers and provides feedback to auditors. Conducts preliminary review of audit reports and provides feedback to associate management auditors. Edits final audit reports prior to submission to management. Provides one-on-one training to team members in topics related to best auditing practices, electronic audit documentation, and development of audit reports. Effectively communicates with management non-compliance issues, vulnerable internal controls gaps, and appropriate course of action.

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- 25% Coordinates with the Senior Management Auditor on changes to audit procedures, audit programs, or work papers structure due to changes in legislation, regulations, auditing standards, legal opinions, etc. Monitors audit findings and conducts appropriate testing to determine the proper implementation of audit recommendations. Provides monthly updates and reports on the progress of audits and special projects. Evaluates information system controls, assess the reliability of computer-generated data, and identifies data inconsistencies, duplication, and errors.
- 20% Assists external auditors with peer reviews and conducts annual quality reviews. Leads whistleblower investigations, external audit coordination, and assists in developing and maintaining policies and procedures for implementing comprehensive internal audit programs.
- 10% Actively participates in and supports professional audit organizations and attends classes related to continuing professional education and other in-house specialized training as needed. Perform special projects as required.

MARGINAL FUNCTIONS

- 5% Meets with staff to evaluate and examine records.

WORK ENVIRONMENT OR PHYSICAL ABILITIES

- Must be able to work in a high-rise office building
- The incumbent may telework in accordance with CDI's Telework Policy. Teleworking employees may be required to report to their headquarters office location on designated telework days. Travel expenses are not reimbursed, however other authorized transit subsidies do exist for those who qualify.

I have read and understand the duties listed above and I can perform these duties with or without reasonable accommodation. (If you believe reasonable accommodation is necessary, discuss your concerns with the hiring supervisor. If unsure of a need for reasonable accommodation, inform the hiring supervisor, who will discuss your concerns with the Health & Safety Analyst.)

Employee Signature

Date

Printed Name

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

Supervisor Signature

Date

Printed Name