

POSITION DUTY STATEMENT

PM-0924 (REV 01/2022)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Associate Management Auditor	Risk-Based Internal Audits/DORSM	
WORKING TITLE	POSITION NUMBER	REVISION DATE
Associate Management Auditor		07/18/2024

As a valued member of the Caltrans leadership team, you make it possible for the Department to provide a safe and reliable transportation network that serves all people and respects the environment.

GENERAL STATEMENT:

Under the general direction of the Staff Management Auditor, the Associate Management Auditor exercises independence and proficiency in performing risk-based audits/attestation/consulting engagements within the Department and providing support and engagement facilitation with external auditing functions.

CORE COMPETENCIES:

As an Associate Management Auditor, the incumbent is expected to become proficient in the following competencies as described below in order to successfully perform the essential functions of the job, while adhering to and promoting the Department's Mission, Vision, Values, Strategic Imperatives and Goals. Effective development of the identified Core Competencies fosters the advancement of the following Leadership Competencies: Change Commitment, Risk Appetite, Self-Development/Growth, Conflict Management, Relationship Building, Organizational Awareness, Communication, Strategic Perspective, and Results Driven.

- Creativity and Innovation:** Thinks beyond the confines of traditional models to recognize opportunities, seek creative solutions and take intelligent risks. (Strengthen Stewardship and Drive Efficiency - Innovation)
- Decision Making:** Makes critical and timely decisions. Takes charge. Supports appropriate risk. Makes challenging and appropriate decisions. (Cultivate Excellence - Integrity)
- Ethics and Integrity:** Demonstrated concern to be perceived as responsible, reliable, and trustworthy. Respects the confidentiality of information or concern shared by others. Honest and forthright. Conforms to accepted standards of conduct. (Cultivate Excellence - Equity)
- Problem-solving and Decision-making :** Identifies problems and uses logical analysis to find information, understand causes, and evaluate and select or recommend best possible courses of action. (Cultivate Excellence - Engagement)
- Teamwork and Collaboration:** Sets team structure. Organizes, leads, and facilitates team activities. Promotes team cooperation and encourages participation. Capable of cross functionality and working well with others on a team to achieve personal goals, team goals, and organizational goals. Takes responsibility for individual actions in order to achieve consistent results. (Cultivate Excellence - Pride)
- Organizational Awareness:** Contributes to the organization by understanding and aligning actions with the organization's strategic plan, including the mission, vision, goals, core functions, and values. (Strengthen Stewardship and Drive Efficiency - Integrity)
- Communication:** Expresses oneself clearly in all forms of communication. Gives feedback and is receptive to feedback received. Knows that listening is essential. Keeps others in the Division and other functional units informed as appropriate. (Advance Equity and Livability in all Communities - Engagement)
- Analytical Skills:** Approaches problems using a logical, systematic, and sequential approach. Weighs priorities and recognizes underlying issues. (Cultivate Excellence - Pride)
- Thoroughness:** Ensures that work and information is complete and accurate. Ensures that assignment goals, objectives, and completion dates are met. Documents and reports on work progress. (Cultivate Excellence - Pride)

TYPICAL DUTIES:

Percentage	Job Description
Essential (E)/Marginal (M) ¹	
45% E	Independently evaluate the audit/attestation/consulting engagement entity's financial management system, internal accounting and administrative controls, and compliance to applicable federal and state laws, regulations and policies. Develop performance of tests as directed by the Staff Management Auditory. Prepare corresponding workpapers documenting work performed in compliance with applicable auditing standards and applicable Department policies.

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30%	E	Independently develop findings and recommendations, the completion of the audit work paper package, and the preparation of reports, management letters and memos in accordance with audit standards.
20%	E	Independently develop the planning memorandum and preliminary review and analyses of the audit/ attestation/consulting engagement entity in accordance with audit standards to determine required hours to complete each step in the planning memorandum and engagement program. Attend entrance and exit conferences and meetings with the auditee/client as appropriate and document results as directed by the Staff Management Auditor.
5%	E	Performs other special assignments and other routine required tasks realted to on-going audit engagement activities, time reports, travel reports, training, and staff meetings, as directed.

¹ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.
MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS
None. The incumbent does not supervise others.

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS
The Associate Management Auditor guided by the specific scope of the engagement and under direct supervision, must demonstrate a basic ability to analyze and evaluate the appropriateness, effectiveness, efficiency, economy, and compatibility of auditee's/client's financial management systems and internal controls. The Associate Management Auditor must demonstrate the ability to gain a basic understanding of:

- appropriate laws, regulations, rules and guidelines,
- governmental management principles, practices and trends,
- statistical sampling methods,
- electronic data processing systems,
- Generally Accepted Accounting Principles (GAAP),
- Generally Accepted Government Auditing Standards (GAGAS),
- International Standards for the Professional Practice of Internal Auditing (ISPPIA)

The Associate Management Auditor must be able to apply the above knowledge and deal effectively with various levels of auditee's and client's management utilizing both oral and written communications.

RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR
A deficiency in judgment by the Associate Management Auditor may result in a continued lack of fiscal integrity, security of assets, compliance with policies, procedures and statutes. It may result in inefficient and ineffective management practice and the continuation of uneconomical or unproductive programs. It may result in continuing or failure to detect fraud, abuse, and illegal acts.

PUBLIC AND INTERNAL CONTACTS
The Associate Management Auditor is in contact with Department of Transportation and other state agencies' managers and personnel, with local governmental officials, with managers in municipalities and private industry, and with private individuals.

PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS
Employees may be required to sit for long periods of time using a keyboard with a laptop or desktop computer. In addition, employees may be requested to handle voluminous documents or files and to carry a laptop computer to the engagement site during fieldwork. The Associate Management Auditor must be willing to travel, and comply with professional standards of conduct.

WORK ENVIRONMENT
Incumbent may work in a climate-controlled office building under artificial lighting, or may telework. Incumbent will generally work between the hours of 6:00 am, and 6:00 pm., however; meetings, such as public meetings, may occasionally require working hours other than those stated. This position requires travel to and from the engagement entity as needed.

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I have read, understand and can perform the duties listed above. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

EMPLOYEE (Print)

EMPLOYEE (Signature)	DATE
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I have discussed the duties with, and provided a copy of this duty statement to the employee named above.

SUPERVISOR (Print)

SUPERVISOR (Signature)	DATE
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POSITION DUTY STATEMENT

PM-0924 (REV 01/2022)

CLASSIFICATION TITLE Staff Svcs Mgmt Auditor	OFFICE/BRANCH/SECTION Risk-Based Internal Audits/DORMS	
WORKING TITLE Staff Services Management Auditor	POSITION NUMBER	REVISION DATE 08/11/2023

As a valued member of the Caltrans leadership team, you make it possible for the Department to provide a safe and reliable transportation network that serves all people and respects the environment.

GENERAL STATEMENT:

Under the close supervision by a Staff Management Auditor, the incumbent will perform at an entry level of the series, learning and developing appropriate skills and procedures while working closely with Associate Management Auditors and/or lead auditors assisting in the performance of audits/attestation/consulting engagements within the Department, at commercial contractors, local governmental entities, or other state agencies.

CORE COMPETENCIES:

As a Staff Svcs Mgmt Auditor, the incumbent is expected to become proficient in the following competencies as described below in order to successfully perform the essential functions of the job, while adhering to and promoting the Department's Mission, Vision, Values, Strategic Imperatives and Goals. Effective development of the identified Core Competencies fosters the advancement of the following Leadership Competencies: Change Commitment, Risk Appetite, Self-Development/Growth, Conflict Management, Relationship Building, Organizational Awareness, Communication, Strategic Perspective, and Results Driven.

- **Creativity and Innovation:** Thinks beyond the confines of traditional models to recognize opportunities, seek creative solutions and take intelligent risks. (Strengthen Stewardship and Drive Efficiency - Innovation)
- **Decision Making:** Makes critical and timely decisions. Takes charge. Supports appropriate risk. Makes challenging and appropriate decisions. (Cultivate Excellence - Integrity)
- **Ethics and Integrity:** Demonstrated concern to be perceived as responsible, reliable, and trustworthy. Respects the confidentiality of information or concern shared by others. Honest and forthright. Conforms to accepted standards of conduct. (Cultivate Excellence - Equity)
- **Problem-solving and Decision-making :** Identifies problems and uses logical analysis to find information, understand causes, and evaluate and select or recommend best possible courses of action. (Cultivate Excellence - Engagement)
- **Teamwork and Collaboration:** Sets team structure. Organizes, leads, and facilitates team activities. Promotes team cooperation and encourages participation. Capable of cross functionality and working well with others on a team to achieve personal goals, team goals, and organizational goals. Takes responsibility for individual actions in order to achieve consistent results. (Cultivate Excellence - Pride)
- **Organizational Awareness:** Contributes to the organization by understanding and aligning actions with the organization's strategic plan, including the mission, vision, goals, core functions, and values. (Strengthen Stewardship and Drive Efficiency - Integrity)
- **Communication:** Expresses oneself clearly in all forms of communication. Gives feedback and is receptive to feedback received. Knows that listening is essential. Keeps others in the Division and other functional units informed as appropriate. (Advance Equity and Livability in all Communities - Engagement)
- **Analytical Skills:** Approaches problems using a logical, systematic, and sequential approach. Weighs priorities and recognizes underlying issues. (Cultivate Excellence - Engagement)
- **Thoroughness:** Ensures that work and information is complete and accurate. Ensures that assignment goals, objectives, and completion dates are met. Documents and reports on work progress. (Cultivate Excellence - Pride)

TYPICAL DUTIES:

Percentage Essential (E)/Marginal (M) ¹	Job Description
45% E	Assist in the evaluation of the audit/attestation/consulting engagement entity's financial management system, internal accounting and administrative controls, and compliance to applicable federal and state laws, regulations and policies. Assist in the development and performance of tests as directed by the Staff Management Auditor and/or lead auditor. Prepare corresponding workpapers documenting work performed in compliance with applicable auditing standards and applicable Department policies.

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30%	E	Assist in the development of findings and recommendations, the completion of the audit work paper package, and the preparation of reports, management letters and memos in accordance with audit standards.
20%	E	Assist in the development of the planning memorandum and preliminary review and analyses of the audit/attestation/consulting engagement entity in accordance with audit standards to determine required hours to complete each step in the planning memorandum and engagement program. Attend entrance and exit conferences and meetings with the auditee/client as appropriate and document results as directed by the Staff Management Auditor and/or lead auditor.
5%	M	Performs other special assignments and other routine required tasks related to on-going audit engagement activities, time reports, travel reports, training, and staff meetings, as directed.

¹ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.

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SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS

None. The incumbent does not supervise others.

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS

The Staff Services Management Auditor guided by the specific scope of the engagement and under direct supervision, must demonstrate a basic ability to analyze and evaluate the appropriateness, effectiveness, efficiency, economy, and compatibility of auditee's/client's financial management systems and internal controls. The Staff Services Management Auditor must demonstrate the ability to gain a basic understanding of:

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The Staff Services Management Auditor must be able to apply the above knowledge and deal effectively with various levels of auditee's and client's management utilizing both oral and written communications.

RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR

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WORK ENVIRONMENT

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