State of California
Department of
Industrial Relations

DUTY STATEMENT

☒ **CURRENT**

☐ **PROPOSED**

CIVIL SERVICE CLASSIFICATION	WORKING TITLE
Associate Management Auditor	Internal Auditor

PROGRAM NAME	UNIT NAME
Office of the Director	Internal Audit

ASSIGNED SPECIFIC LOCATION	POSITION NUMBER
Sacramento	400 – 125-4159-005

BARGAINING UNIT	WORK WEEK GROUP	BILINGUAL POSITION	CONFLICT OF INTEREST FILER	BACKGROUND CHECK
R01	2	No	Yes	No

General Statement

Under the direction of the Staff Management Auditor, the Associate Management Auditor (AMA) independently conducts difficult and complex audit assignments. Assignments include but are not limited to: financial audits, operational/performance audits, information technology audits, and mandated audits to be performed by the Department of Industrial Relations (DIR). Additionally, the AMA may be assigned projects including but not limited to: federal grant monitoring, consulting engagements, and compliance reviews. The AMA assists other internal auditors within DIR on the more complex audit assignments and serves as lead on the less complex audits.

Candidates must be able to perform the following essential functions with or without reasonable accommodations.

Percentage of Time Spent	Duties **Essential Job Functions**
40%	Independently conducts audits in accordance with the International Professional Practices Framework and Government Auditing Standards. Develops audit working papers and procedures over internal accounting and administrative controls to ensure compliance with applicable laws, regulations, and DIR policies. Evaluate the adequacy and effectiveness of internal, administrative, accounting, and management controls over assigned organizational and functional activities by applying various audit methodologies, including risk assessment, control testing, and analytical procedures. May function in a lead capacity with a small group of auditors. Perform or assist with projects such as annual risk assessment, Quality Assurance and Improvement Program, periodic audit follow-up, federal grant monitoring, consulting engagements, and compliance reviews.
25%	Utilize word processing and various software applications to assist with development of audit plan and program. Independently designs and prepares clear, accurate, and complete audit working papers to document the audit procedures performed and the audit conclusions reached. Independently gather and analyze data related to DIR line of business, policies, procedures, and contracts utilizing technical and analytical skills, statistical sampling, and flowcharting. Ensure audit work is performed and completed in accordance with DIR policies and procedures.

20%	Independently develops and documents audit findings, recommend corrective action, and prepare audit reports. Conduct entrance and exit conferences to discuss scope of review, audit findings, and recommendations with auditee representatives. Present related audit findings and issues to DIR management as necessary. Perform audit procedures to follow up on audit findings and implementation of audit recommendations. Work with DIR staff to determine whether corrective action is effectively implemented.
10%	Develop and maintain professional competence by completing the required continuing professional education requirements according to auditing standards.
Percentage of Time Spent	**Marginal Job Functions**
5%	Assist the Chief of Office of Equity and Risk (CEA) and Chief of Internal Audits (Supervising Management Auditor) and/or Internal Audit Supervisor (Staff Management Auditor) on special projects and other assignments as needed.

Conduct, Attendance, and Performance Expectations

This position requires the incumbent to maintain acceptable, consistent and regular attendance at such level as is determined by business needs; 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 methodologies, materials, tools, and equipment; complete assignments in a timely and efficient manner; and adhere to departmental policies and procedures regarding attendance, leave, and conduct. Must be regularly available and willing to work the hours the Department determines are necessary to meet its business needs.

Supervision Received

Incumbent will work under the direction of the Internal Audit Supervisor and Chief of Internal Audits.

Supervision Exercised

No supervising duties

Work Environment, Special Requirements/Other Information, Physical Abilities, Additional Requirements/Expectations, and Personal Contacts

Work Environment

The incumbent will work in a cubicle with natural and artificial lighting in an air-conditioned office building with elevator access. The incumbent is required to work extensively on the computer as necessary for email communication, research, working on audits, and other purposes.

Special Requirements/Other Information

The incumbent must demonstrate the ability to establish and maintain cooperative working relationships with staff at all levels both within and outside of DIR to complete work assignments. The incumbent must demonstrate the ability to use the Internet, email, desktop applications and presentation software to complete assignments.

Physical Abilities

The position requires the ability for prolonged sitting and to work at a computer for extended periods of time and to move and transport office items in a safe manner.

Additional Requirements/Expectations

The incumbent must handle sensitive and confidential materials and matters in a professional manner and establish cooperative working relationships with others. The incumbent will be required to travel up to 10% of the time to conduct audits and attend meetings or trainings.

Personal Contacts

The incumbent has daily contact with other staff within the DIR Audit Unit and also has contact frequently with staff in other DIR Divisions and Units.

Employee Acknowledgment

I have read and understand the duties listed above and certify that I possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform these assigned duties as described above with or without reasonable accommodation. If you believe a reasonable accommodation is necessary, discuss your concerns with the hiring supervisor. If unsure of a need for a reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Medical Management Unit in the Human Resources Office.

Employee Name	Employee Signature	Employee Sign Date

Supervisor Acknowledgment

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

Supervisor Name	Supervisor Signature	Supervisor Sign Date

HUMAN RESOURCES OFFICE APPROVAL

C&S Analyst Initials	Approval Date