Classification: Staff Management Auditor

Working Title: Internal Audit Specialist

Position Number: 358-130-4160-xxx

Division/Unit: Executive Division/Internal Audits

Assigned Headquarters: Sacramento Headquarters-700 N 10th Street

Position Eligible for Telework: Yes

Job Description Summary

Under the general direction of the Senior Management Auditor, the Staff Management Auditor serves as the Internal Audit Specialist and provides lead direction to internal auditors to ensure the quality, consistency, and effectiveness of the Internal Audits program. The specialist plans and performs complex operational, financial, compliance, and information system audits in accordance with professional standards and departmental policies. The incumbent also serves as the department's primary liaison for external audit activities conducted by control agencies and independent contractors, overseeing audit communications, meetings, information exchanges, and related contract and security requirements, and manages the review of System and Organization Controls (SOC) reports. Additionally, the incumbent supports unit-wide quality assurance efforts through methodology and template oversight, Quality Assurance and Improvement Program (QAIP) activities, and provides backup support for State Leadership Accountability Act (SLAA) risk-assessment and reporting responsibilities.

Job Description

35% (Essential Function) – Oversee and direct the work of internal auditors. Meet with audit staff individually, in teams, and as a unit to monitor progress and provide training, technical guidance, and direction to ensure audit work is completed effectively and timely. Ensure audit assignments are properly planned and conducted in accordance with professional auditing standards and the Internal Audits manual. Lead audit staff in developing audit risk assessments, scopes, objectives, and audit programs to ensure audits focus on relevant risks. Monitor project timelines and hours. Review staff workpapers to ensure audit observations, conclusions, and recommendations are fully supported by documented evidence. Prepare and review draft audit reports and management memos to ensure clarity, consistency, accuracy, and completeness.

25% (Essential Function) – Perform complex internal audits to evaluate the adequacy and effectiveness of control processes. Develop audit scopes and objectives by conducting preliminary surveys or assessments, performing walkthroughs, completing risk-and-control-matrix-based risk assessments, and preparing detailed audit programs. Conduct and complete audit programs by interviewing staff, performing audit tests, validating populations, analyzing documentation, and assessing internal controls. Prepare complete and accurate workpapers that support audit conclusions and develop findings and recommendations. Prepare draft audit reports and present audit issues and conclusions to

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Internal Audits management and Lottery management. Conduct follow-up reviews on open internal and external audit findings and maintain related documentation.

20% (Essential Function) – Serve as the department's external audit coordinator by arranging entrance and exit conferences, including scheduling audit meetings, coordinating with vendors and internal staff to ensure appropriate participants are present, and arranging meeting logistics such as room setup and technology needs. Facilitate external audit document requests, coordinate audit responses, collaborate with enterprise-wide subject-matter-experts (SMEs), and provide guidance on audit-related questions. Assist Internal Audits management with external audit contracts by preparing procurement documents and amendments, reviewing and processing invoices to verify contract deliverables and appropriate charges, and coordinating external auditor background checks to ensure compliance with security standards. Annually coordinate and perform System and Organization Controls (SOC) report reviews for key vendors and ensure relevant stakeholders are notified of potential issues.

10% (Essential Function) – Support Internal Audits management with the unit's Quality Assurance and Improvement Program (QAIP) as a backup by coordinating internal and external quality assessments and related reviews. Provide input on continuous improvement of audit practices, guidance documents, procedures, and processes to help maintain alignment with professional auditing standards and evolving business needs. Update the audit manual, audit templates, and audit procedures as needed, and work with audit staff to ensure current versions are consistently used. Perform backup responsibilities related to the State Leadership Accountability Act (SLAA), including collecting and analyzing SLAA risk-assessment data, developing required reports for the Department of Finance, and monitoring risk-mitigation activities.

5% (Marginal Function) – Perform other job-related duties as assigned, including conducting special reviews and projects requested by Internal Audits management.

5% (Marginal Function) – Represent Internal Audits on committees, workgroups, task forces, and other collaborative efforts as needed.

Scope and Impact

a. Consequence of Error: Failure to perform the duties of this position may result in incomplete or inaccurate audits, unidentified control weaknesses, missed risks, and inadequate recommendations for improvement, which may negatively impact Lottery operations and compliance.
b. Administrative Responsibility: Provides lead direction, technical guidance, and quality assurance oversight to support Internal Audits operations and ensure consistency in audit methodologies, procedures, and reporting.
c. Supervision Exercised and Received: Receives general direction from the Senior Management Auditor and does not supervise other employees. The position provides lead direction to internal auditors.
d. Personal Contacts: Will be working with all levels of Lottery staff, external auditors, vendors, contractors, and other stakeholders as necessary to complete audit engagements.

Physical and Environmental Demands

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Use of computer, phone, copier, and other standard office equipment during the workday. The majority of work can be performed seated or standing at an assigned workstation.

Working Conditions and Requirements

a. Schedule: Full-time (8-hour days) with work hours between the times of 7am – 5pm
b. Travel: Travel may be required for audits, training, external audit coordination, or off-site events.
c. Other: None.

Effective Date: TBD

NOTE: The statements contained in this job description reflect general details as necessary to describe the principal functions of this job. It should not be considered an all-inclusive listing of work requirements. The incumbent of this position may perform other duties (commensurate with this classification) as assigned, including work in other functional areas to cover during absences, to equalize peak work periods or otherwise balance the workload.

SUPERVISOR'S STATEMENT:

- I have discussed the duties and responsibilities of the position with the employee.
- I have retained a copy of the signed duty statement.

Supervisor Signature	**Printed Name**	**Date**

EMPLOYEE'S STATEMENT:

- I have discussed the duties and responsibilities of the position with my supervisor.
- I have signed and received a copy of the duty statement.
- I am able to perform the essential functions listed with or without Reasonable Accommodation.
- I understand that I may be asked to perform other duties as assigned within my current classification, including work in other functional areas as business needs require.

Employee Signature	**Printed Name**	**Date**

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Duty Statement Instructions (Rev. 04/2023)

NOTE: After inserting the text/information into the duty statement, remove all "Insert Text" or "Insert Text to describe the following" prompts.

Classification: Enter the legal class title of the position (e.g., Office Technician (Typing), Staff Services Analyst, District Sales Representative, etc.).

Working Title: Enter the working title of the position if different from the legal class title.

Position Number: Enter the full position number assigned as shown on the department's organization chart (e.g., Agency: 358, Unit: 031, Class: 5157 (SSA), Serial: 001: [358-031-5157-001]).

Division/Unit: Enter the Division/Unit name where the position resides in the Lottery organization.

Assigned Headquarters: Enter the physical work location where the employee will work (e.g., Sacramento Headquarters, Fresno District Office (Fresno DO), Northern Distribution Center, etc.).

Position Eligible for Telework (Yes/No):

Job Description Summary: Briefly describe the overall purpose of the position, the degree of supervision received, and any supervision exercised. Should not exceed 4 sentences. Example: Under the supervision of the Staff Services Manager I, the incumbent is responsible for …ADD THE SUMMARY OF DUTIES TO BE PERFORMED.

NOTE: To determine the level of supervision received (e.g., under direct supervision, direction, etc.), refer to the class specification or contact your C&P, Examinations Analyst.

Job Description: This will consist of 'Essential (E)' duties and 'Marginal (M)' duties (if applicable). Enter the percentage of time the incumbent will spend performing each group of essential and marginal functions (Example: A duty that is regarded as 5% is equivalent to approximately 2 hours of work per week OR 8 hours (one day) of work per month). **NOTE:** Percentages must be in descending order with the largest percentage of duties at the top. Percentages must not be less than 5% of time. Total of all percentages must equal 100%.

- Essential Functions – these duties are why the position exists. The employee must be able to perform the essential duties of the position with or without a reasonable accommodation. Ensure the duties assigned to the position are appropriate for the classification and group similar tasks together. Explain **WHAT** the task or duty is to be performed, **WHY** the task is being **WHAT GOAL** is being achieved, and **WHERE/WHEN** is the task done if relevant to the working conditions of the job.

➢ Example: **WHAT:** Meet with retailers **WHERE/WHEN:** monthly in the field at the retailer's place of business **WHY**: to determine Lottery Scratcher needs **WHAT GOAL:** and ensure supply/demand needs are met.

NOTE: Spell out acronyms. Typically, acronyms are created by a department for division/unit names or other works that are used frequently within the department. These acronyms are not well known throughout all departments within the State of CA or the public. Job applicants and/or new employees will not be familiar with these acronyms or understand their meaning, therefore, acronyms should be spelled out in duty statements (and Job bulletins).

- Marginal Functions – These are additional duties that are incidental or a minimum part of the job. These duties can be redistributed among other staff. Additionally, if you list 'Other duties as assigned', you must indicate what the other duties might entail (e.g., other duties assigned such as assisting other staff as needed, or assist with special projects as assigned, etc.) This percentage must be included in all percentages which in total cannot exceed 100%. **NOTE:** Marginal Functions should be no more than 5%.

Scope and Impact: Describe the following:

a. Consequences of Error: (Describe consequences to the department, division, etc., if the person did not perform the duties of the position.)
b. Administrative Responsibility: (Describe incumbent's role, such as activities related to personnel, training, business operations, etc.)
c. Supervision Exercised and Received: (Describe position that supervises the incumbent and classifications the incumbent supervises, or if not a supervisory classification, add 'This position does not supervise others.')
d. Internal Personal Contacts: (List frequent internal contacts to perform their duties such as, executive staff, Lottery managers and supervisors, other Lottery division staff, etc.)

Physical and Environmental Demands: (Describe the physical environment of the main work location …….

Working Conditions and Requirements: Describe the following:

a. Schedule:

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b. Travel:
c. Other:

Effective Date: Enter the effective date of the duty statement (employee appointment date).

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