

## DUTY STATEMENT

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| BRANCH<br>Executive                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | POSITION NUMBER (Agency – Unit – Class – Serial)<br>815 - 103 - 4159 - XXX |
| DIVISION/UNIT<br>Audit Services/Internal Audits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CLASS TITLE<br>Associate Management Auditor                                |
| INCUMBENT NAME<br>Vacant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | WORKING TITLE<br>Internal Auditor                                          |
| CalSTRS is dedicated to securing the financial future and sustaining the trust of California's educators through customer service, accountability, leadership, strength, trust, respect, and stewardship.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |
| Under the supervision of the Staff Management Auditor (Supervisor), the Associate Management Auditor (AMA) independently plans, conducts, and reports results of CalSTRS internal audits; and performs complex and difficult auditing assignments and projects. Audit work is performed in accordance with applicable State policies and procedures and the Global Internal Audit Standards (Standards). This position requires the ability to work independently to develop audit objectives, conduct preliminary surveys, prepare audit plans, and develop audit programs that achieve audit objectives of specific audits and special projects. This position may also receive direction from a Staff Program Auditor (SPA). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                            |
| % of time performing duties                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Indicate the duties and responsibilities assigned to the position and the percentage of time spent on each. Group related tasks under the same percentage with the highest percentage first.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                            |
| 35%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>ESSENTIAL FUNCTIONS</b><br>Perform internal audits that impact operations, performance, or compliance of CalSTRS auditable activities, including internal programs, processes and procedures, and functions within CalSTRS operational branches. Conduct preliminary surveys or assessments such as identifying the scope of an audit and objectives to develop an audit plan, identifying and assessing risk and controls, and developing and implementing a detailed audit program to evaluate the efficiency and effectiveness of auditable activities. Ensure compliance with ISPPIA standards and that overall objectives of the audit are achieved.                                                                                                                                                                                                                         |                                                                            |
| 35%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Proactively determine the applicable criteria and standards of the program or auditable activity under review. Develop a thorough understanding of the program by performing background research, identify best practices, interpret laws, regulations, policies, procedures, and other external documentation. Identify objectives and risk for internal audits, based on effectiveness of the internal control environment. Apply basic principles of accounting and finance, as needed, to perform various audit assignments and projects. Analyze, organize, and synthesize information into well supported audit observations and recommendations. Incorporate data analytics, as applicable. May be considered the "auditor-in-charge" for implementing all phases of the audit program, including the planning, examination, evaluation, communication, and follow-up phases. |                                                                            |
| 15%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Write clear and concise audit reports that set forth the conditions, cause, effect, criteria and recommendations that convince a practical person of the accuracy in the audit finding(s). Present recommendations to management for review and approval. Prepare other memorandums, position papers and correspondence related to internal audit issues, as directed by supervisor. Verbally communicate results to auditee staff and management.                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                            |
| 10%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Conduct special internal audit projects or consulting assignments, at the request of management or the Audits and Risk Management (ARM) Committee. Assignments may include representing Audit Services on cross-functional teams, assisting leadership in performing entity-wide risk assessments, developing the annual audit work plan; conducting audit follow-ups, preparing ARM Committee agenda materials and providing technical assistance to management.                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                            |
| 5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>MARGINAL FUNCTIONS</b><br>Attend external and internal training classes and conferences to enhance knowledge, skills and other competencies, as needed. Analyze information received to determine its application to CalSTRS operations and communicates information to leadership.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                            |

## COMPETENCIES

Core Competencies. All employees are responsible for understanding and demonstrating CalSTRS' core competencies:

- Adaptability/Flexibility
- Communication

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- Customer/Client Focus
- Teamwork
- Work Standards/Quality Orientation

Classification Competencies. All employees are expected to understand and demonstrate their position's CalSTRS class competencies located in the [Competency Guide](#) on Central.

### CONDUCT AND ATTENDANCE EXPECTATIONS

- Communicate effectively with individuals from varied experiences, perspectives and backgrounds
- Deal with individuals in a tactful, congenial, personable manner
- Must maintain consistent and regular attendance
- Adhere to CalSTRS policies and procedures
- Support and model CalSTRS Core Values

### WORKING CONDITIONS AND PHYSICAL ABILITIES REQUIRED OF THE JOB

- Occasional overnight in state/out of state travel
- Occasional travel to various locations for training and/or meetings
- Prolonged periods of standing or sitting
- Work in a high-rise building, in an open space environment
- Ability to use a computer keyboard several hours a day
- Read from computer screens several hours a day
- Ability to lift and/or carry up to 10 pounds

Responsible for promoting a safe and secure work environment free from discrimination, harassment, inappropriate conduct, or retaliation by adhering to CalSTRS' policies and processes. Responsible for participating in mandated HR or EEO training workshops (i.e. Sexual Harassment, EEO, etc.).

### To be reviewed and signed by the supervisor and employee:

#### SUPERVISOR'S STATEMENT:

- I HAVE DISCUSSED THE DUTIES AND RESPONSIBILITIES OF THE POSITION WITH THE EMPLOYEE
- I HAVE SIGNED AND RECEIVED A COPY OF THE DUTY STATEMENT

SUPERVISOR'S NAME (Print)

SUPERVISOR'S SIGNATURE

DATE SIGNED

#### 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'S NAME (Print)

EMPLOYEE'S SIGNATURE

DATE SIGNED