Department of Consumer Affairs
Position Duty Statement
HR-41 (Revised 7/2015)

Classification Title	**Board/Bureau/Division**
Associate Management Auditor	Cemetery and Funeral Bureau
Working Title	**Office/Unit/Section/Geographic Location**
Funeral Auditor	Audit Unit
Position Number	**Name and Effective Date**
619-120-4159-8XX	

General Statement: Under the direction of the Staff Management Auditor (SMA), the Associate Management Auditor (AMA) in the Audit Unit of the Department of Consumer Affairs (DCA) – Cemetery and Funeral Bureau (CFB) is independently responsible for conducting desk reviews, examinations, and on-site audits of closed, canceled, or revoked (inactive) California funeral establishments to assess compliance with applicable state laws and regulations. The AMA prepares timely and accurate working papers and audit reports documenting findings and conclusions.

The AMA is also responsible for performing desk reviews, examinations, and on-site audits of Funeral Preneed Trust Funds, ensuring adherence to statutory and regulatory requirements and preparing corresponding working papers and audit reports. Duties include, but are not limited to, the following:

A. Specific Assignments [Essential (E) / Marginal (M) Functions]:

40% Oversite and Analysis of Inactive FDs (E)
Evaluate compliance with the California Cemetery and Funeral Act (CFA), the California Code of Civil Procedure (CCP), and applicable sections of Title 16 of the California Code of Regulations (CCR) related to Funeral Preneed Trust Funds for funeral establishments (FDs) that are closed, canceled, or revoked (inactive). Ensure Trust Funds are properly transferred to another FD, returned to the consumer or beneficiary, or escheated to the California State Controller's Office as unclaimed property. All work must be performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) and other applicable professional auditing and accounting standards. (20%)

Perform all phases of the review or audit, including engagement planning; conducting entrance and exit conferences; collecting sufficient, reliable, relevant, and appropriate evidence; analyzing internal controls; performing root-cause analysis; communicating results; and monitoring corrective actions. (15%)

Develop internal procedures and processes necessary to evaluate compliance with CFA, CCR, and CCP for Trust Funds associated with inactive FDs. Coordinate with CFB staff to assess compliance and ensure consistent application of laws and regulations related to Trust Funds. (5%)

35% Auditing (E)

Funeral Auditing (30%)
Perform in-depth desk reviews of Bureau-prescribed reports, including accompanying financial statements and reports prepared by certified public accountants (CPAs) or public accountants, for Funeral Preneed Trust Funds held by licensed funeral establishments. Evaluate compliance with the California Cemetery and Funeral Act (CFA) and Title 16 of the California Code of Regulations (CCR) in accordance with Generally Accepted Government Auditing Standards (GAGAS) and other applicable professional auditing and accounting standards. Conduct desk reviews, examinations, and on-site audits of Trust Funds to assess adherence to statutory and regulatory requirements. Perform all phases of the review or audit, including engagement planning; conducting entrance and exit conferences; collecting sufficient, reliable, relevant, and appropriate evidence; analyzing internal controls; performing root-cause analysis; communicating results; and monitoring corrective actions.

Examine Trust Fund investment activities to determine compliance with the "prudent investor rule" and applicable sections of the Probate Code, consistent with GAGAS and other professional auditing and accounting standards.

Review expenditures made from Trust Funds to ensure compliance with applicable laws and regulations, in accordance with GAGAS and other professional auditing and accounting standards.

Conduct desk reviews, examinations, and on-site audits of licensed crematories and hydrolysis facilities to evaluate compliance with the CFA, CCR, and the Health and Safety Code (HSC). Review Bureau-prescribed reports and facility records to verify the accuracy of required regulatory fees.

Cemetery Auditing (5%)
Perform in-depth desk reviews of Bureau-prescribed reports, including accompanying financial statements and reports prepared by CPAs or public accountants, for Endowment Care Funds (ECF) and Special Care Funds (SCF) held by private cemeteries licensed by the State of California. Evaluate compliance with the HSC and 16 CCR in accordance with GAGAS and other applicable professional auditing and accounting standards. Conduct desk examinations and on-site audits of these trust funds to assess adherence to statutory and regulatory requirements.

15% Work Paper and Report Preparation (E)
Prepare audit work papers that contain sufficient, reliable, relevant, useful, and appropriate information to support audit findings and conclusions. Document audit methodologies in accordance with GAGAS and other applicable professional auditing and accounting standards, using Microsoft Excel and Word. Develop and revise audit programs and testing procedures to evaluate relevant risks, ensure audit objectives are met, and properly document audit results and conclusions.

Prepare accurate, complete, clear, concise, and timely audit reports that present the condition, effect, cause, criteria, and recommendations or required corrective actions in a manner that supports the reasonableness of the findings, using Microsoft Excel and Word.

Prepare documentation and compile sufficient, reliable, relevant, useful, and appropriate evidence to support enforcement actions against licensees, in accordance with applicable laws, regulations, and CFB policies and procedures, using Microsoft Excel and Word.

10% Other Duties (E)

Attend required training and complete continuing professional education in accordance with GAGAS and as directed by CFB management. Perform administrative tasks and other related duties as assigned.

Review and analyze new legislation affecting the Audit Unit, CFB operations, and licensee requirements. Assist in the development or revision of regulations, forms, and related materials as needed.

Provide testimony at informal administrative appeal hearings or in court, when requested or subpoenaed, to support audit or investigation findings in accordance with CFB policies, procedures, and CCP.

Perform other related duties as required or directed by CFB management.

B. Supervision Received

The AMA works under the direction of the SMA and may also receive direction from the Deputy Chief or Bureau Chief.

C. Supervision Exercised

None

D. Administrative Responsibility

None

E. Personal Contacts

The AMA will have direct contact with representatives of licensed FDs, CRs and HFs, which may include the funeral director or crematory/hydrolysis manger, the FD's CPA and/or attorney, and other FD, CR or HF staff, as well as other CFB staff. In addition, the AMA may have direct contact with other DCA staff outside the CFB, the Office of the Attorney General, DCA Division of Investigation, industry representatives, the general public, and law enforcement agencies.

F. Actions and Consequences

It is the responsibility of CFB to regulate and ensure that all licensees comply with the CFA, CCR and HSC. Failure to properly perform the reviews, exams and audits of FDs can result in undetected noncompliance with applicable laws and regulations, resulting in losses to the Trust Funds and failure to protect the consumers of the State from harm. In addition, the failure to review CR and HF regulatory fees may result in a loss of revenue to CFB.

The loss of any Trust Funds could result in consumers losing their money which has been set aside for final arrangements.

G. Functional Requirements

The AMA works up to 40 hours per week in an office setting with artificial light and temperature control. Daily access to and use of a personal computer and equipment is essential. Sitting and standing requirements are consistent with office work. This position requires bending and stooping to retrieve files and occasionally lifting up to 25 lbs.

Overnight travel throughout the state by various method of transportation is required. This amounts to approximately six weeks throughout the year.

H. Other Information

This position requires knowledge of the following:

1. GAGAS,
2. Other professional auditing, and accounting standards (e.g., GAAP, IIA and FASB),
3. Technical experience performing a wide variety of audit procedures, accounting knowledge,
4. An understanding of investments.

Desirable qualifications include but are not limited to the following:

1. Strong analytical skills, including the ability to identify gaps in logic,
2. Knowledge of MS Office, including Word, Outlook, and intermediate experience in Excel,
3. Knowledge of the rules and collection of evidence,
4. Good interpersonal and written and verbal communication skills, including solid listening skills,
5. Organizational and time management skills, and
6. the ability to exercise due professional care at all times.

Flexibility in performing tasks and the willingness to actively learn are desirable.

A valid California driver’s license is required.

In addition, this position requires the incumbent to work cooperatively and respectively with others, be responsive to management needs, have good

attendance, be punctual, dependable, and adhere to DCA and CFB policies and procedures regarding attendance, leave, and conduct.

Conflict of Interest
This position is subject to 16 CCR § 3830, the DCA's Conflict of Interest Regulations. The incumbent is required to submit a Statement of Economic Interest (Form 700) within 30 days of assuming office, annually by April 1st and within 30 days of leaving office.
In all job functions, employees are responsible for creating an inclusive, safe, and secure work environment that values diverse cultures, perspectives, and experiences, and is free from discrimination. Employees are expected to provide all members of the public with equitable services and treatment, collaborate with underserved communities and tribal governments, and work toward improving outcomes for all Californians.

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.)

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Employee Signature Date

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Employee Name, Associate Management Auditor

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

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Supervisor Signature Date

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Supervisor Name, Staff Management Auditor

Revised 10.2026

Department of Consumer Affairs
Position Duty Statement
HR-41 (Revised 7/2015)

Classification Title	**Board/Bureau/Division**
Staff Services Management Auditor	Cemetery and Funeral Bureau
Working Title	**Office/Unit/Section/Geographic Location**
Funeral Auditor	Audit Unit
Position Number	**Name and Effective Date**
619-120-5841-8XX	

General Statement: Under the close supervision of the Staff Management Auditor (SMA), within the Audit Unit of the Department of Consumer Affairs (DCA) – Cemetery and Funeral Bureau (CFB), the Staff Services Management Auditor (SSMA) is responsible for assisting with audits of the licensed funeral establishments (FD) and cemeteries (COA), monitoring and tracking licensee reports, preparing enforcement referrals, maintaining databases, and preparing statistics. Duties include, but are not limited to, the following:

A. Specific Assignments [Essential (E) / Marginal (M) Functions]:

50% Auditing (E)

Funeral Auditing (45%)
Assist the lead auditor through all stages of the audit to evaluate compliance with the California Cemetery and Funeral Act (CFA), the California Code of Civil Procedure (CCP), and applicable sections of Title 16 of the California Code of Regulations (CCR) related to Funeral Preneed Trust Funds for funeral establishments (FDs) that are closed, canceled, or revoked (inactive).

Assist the lead auditor through all stages of desk reviews of Bureau-prescribed reports, with accompanying financial statements and reports prepared by a certified public accountant (CPA) or public accountant, of the Pre-need Funeral Trust Funds held by funeral establishments licensed by the State of California, to evaluate compliance with the CFA, and CCR in accordance with GAGAS and other professional auditing and/or accounting standards.

Assist the lead auditor through all stages of desk exams and on-site audits of the Preneed Funeral Trust Funds, to evaluate compliance with laws and regulations. Perform all aspects of the review or audit including, but not limited to, engagement planning, entrance and exit conferences, collection of evidence that is sufficient, reliable, relevant, useful, and appropriate, analysis of internal controls, root cause analysis, communication of results, and monitoring of any corrective actions.

Collaborate with team members to complete work papers and write reports to support audit findings utilizing Microsoft Excel and Word.

Examine Preneed Funeral Trust Fund investment activities to evaluate compliance with the “prudent investor rule” and applicable sections of the Probate Code in accordance with GAGAS and other professional auditing and/or accounting standards.

Examine the expenditures made from the Preneed Funeral Trust Funds to evaluate compliance with applicable laws and regulations in accordance with GAGAS and other professional auditing and/or accounting standards.

Cemetery Auditing (5%)
Assist the lead auditor through all stages of desk reviews of Bureau-prescribed reports, with accompanying financial statements and reports prepared by a certified public or public accountant, of the Endowment Care (ECF) and Special Care (SCF) trust funds held by private cemeteries licensed by the State of California, to evaluate compliance with the California Cemetery and Funeral Act (CFA), Health and Safety Code (HSC) and 16 California Code of Regulations (CCR) in accordance with generally accepted governmental auditing standards (GAGAS) and other professional auditing and/or accounting standards.

Assist the lead auditor through all stages of desk exams and on-site audits of the trust funds, to evaluate compliance with laws and regulations. Perform all aspects of the review or audit including, but not limited to, engagement planning, entrance and exit conferences, collection of evidence that is sufficient, reliable, relevant, useful, and appropriate, analysis of internal controls, root cause analysis, communication of results, and monitoring of corrective actions.

Collaborate with team members to complete work papers and write reports to support audit findings utilizing Microsoft Excel and Word.

Examine ECF and SCF trust fund investment activities to evaluate compliance with the "prudent investor rule" and applicable sections of the Probate Code, HSC and CCR in accordance with GAGAS and other professional auditing and/or accounting standards.

Examine the expenditures made from the ECF and SCF trust funds to evaluate compliance with applicable laws and regulations in accordance with GAGAS and other professional auditing and/or accounting standards.

20% Track Licensee Reports, and Prepare Enforcement Referrals (E)
Monitor and track incoming licensed FD, utilizing Microsoft Excel.

Prepare Enforcement Referrals to CFB's Enforcement Unit to issue a Notice of Citation and Assessment of Fine for the non-submission or late reporting of required reports utilizing Microsoft Word and Excel.

15% Maintain Databases and Prepare Statistics (E)
Maintain databases used to track all licensee reports received which includes entering specific details of information received from licensed FD annual reports utilizing Microsoft Excel.

Based on the databases, prepare monthly, quarterly, and annual statistics for management utilizing Microsoft Excel.

15% Other Duties (E)

Attend training and complete continuing professional education requirements as required by GAGAS and/or requested by CFB management. Complete administrative tasks and other related duties as assigned.

Review and analyze new legislation affecting the audit unit, CFB and/or licensees and assist with the development of new regulations and/or forms, as applicable.

Upon request or subpoena, testify at informal administrative appeal hearings and in court to support audit and/or investigation findings in accordance with CFB policies and procedures and the California Code of Procedures.

Perform other related duties as required or requested by CFB management.

B. Supervision Received

The SSMA works under the close supervision of the SMA and may also receive direction from the Deputy Chief or Bureau Chief.

C. Supervision Exercised

None

D. Administrative Responsibility

None

E. Personal Contacts

The SSMA will have direct contact with representatives of licensed FD and/or COA, which may include the funeral director, COA manager, CPAs and/or attorney, and other licensee staff, as well as other CFB staff. In addition, the SSMA may have direct contact with other DCA staff outside the CFB, the Office of the Attorney General, DCA Division of Investigation, industry representatives, the general public, and law enforcement agencies.

F. Actions and Consequences

It is the responsibility of the CFB to regulate and ensure that all licensees comply with the CFA, HSC, and CCR. Failure to properly perform the reviews, exams and audits can result in undetected noncompliance with cemetery laws, resulting in losses to the endowment care and special care trust funds and failure to protect the consumers of the State from harm.

The loss of any trust funds could result in the inability of the trust fund to properly maintain the respective cemetery; and could result in consumers losing their money which has been set aside for final disposition.

The desk reviews and desk exam/on-site audits are required by the CFA. If the desk reviews and desk exam/on-site audits are not performed, DCA and CFB will not be in compliance with the statutory requirements of cemetery law.

G. Functional Requirements

The SSMA works up to 40 hours per week in an office setting with artificial light and temperature control. Daily access to and use of a personal computer and equipment is essential. Sitting and standing requirements are consistent with office work. This position requires bending and stooping to retrieve files and occasionally lifting up to 25 lbs.

Overnight travel throughout the state by various methods of transportation is required. This amounts to approximately six weeks throughout the year.

H. Other Information

Desirable qualifications include but are not limited to the following:

1. GAGAS,
2. Other professional auditing, and accounting standards (e.g., GAAP, IIA and FASB),
3. Technical experience performing a wide variety of audit procedures, accounting knowledge,
4. An understanding of investments.
5. Strong analytical skills, including the ability to identify gaps in logic,
6. Knowledge of MS Office, including Word, Outlook, and intermediate experience in Excel,
7. Knowledge of the rules and collection of evidence,
8. Good interpersonal and written and verbal communication skills, including solid listening skills,
9. Organizational and time management skills, and
10. the ability to exercise due professional care at all times.

Flexibility in performing tasks and the willingness to actively learn are desirable.

A valid California driver's license is required.

In addition, this position requires the incumbent to work cooperatively and respectively with others, be responsive to management needs, have good attendance, be punctual, dependable, and adhere to DCA and CFB policies and procedures regarding attendance, leave, and conduct.

Conflict of Interest

This position is subject to 16 CCR § 3830, the DCA's Conflict of Interest Regulations. The incumbent is required to submit a Statement of Economic Interest (Form 700)

within 30 days of assuming office, annually by April 1st and within 30 days of leaving office.

In all job functions, employees are responsible for creating an inclusive, safe, and secure work environment that values diverse cultures, perspectives, and experiences, and is free from discrimination. Employees are expected to provide all members of the public with equitable services and treatment, collaborate with underserved communities and tribal governments, and work toward improving outcomes for all Californians.

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.)

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Employee Signature Date

_____

Employee Name, Staff Services Management Auditor

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

_____

Supervisor Name, Staff Management Auditor

New 10.2026