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**
Cemetery Auditor	Audit Unit
Position Number	**Name and Effective Date**
619-110-4159-8XX	

General Statement: Under the direction of the Staff Management Auditor (SMA), within the Audit Unit of the Department of Consumer Affairs (DCA) – Cemetery Funeral Bureau (CFB), the Associate Management Auditor (AMA) is responsible for performing desk reviews, desk exams, and on-site audits of the Endowment and Special Care Funds of California's licensed private cemeteries, including preparation of timely working papers and audit reports to support findings and conclusions, and to identify and support any necessary corrective action. Duties include, but are not limited to, the following:

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

55% Auditing (E)

Cemetery Auditing (50%)
Perform in-depth desk reviews and exams 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. Perform 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.

Examine 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 trust funds to evaluate compliance with applicable laws and regulations in accordance with GAGAS and other professional auditing and/or accounting standards.

Funeral Auditing (5%)
Evaluate compliance with CFA, California Code of Civil Procedure (CCP) and applicable sections of CCR regarding Trust Funds for funeral establishment (FD)

licenses that are either closed, canceled, or revoked (inactive) to ensure the Trust Funds are either transferred to another FD, returned to the consumer or their beneficiary or transferred/escheated to the California State Controller's Office as unclaimed property, in accordance with GAGAS and other professional auditing and/or accounting standards.

Perform in-depth desk reviews of Bureau-prescribed reports, with accompanying financial statements and reports prepared by a certified public or public accountant, of the Trust Funds held by FDs 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. Perform desk reviews, exams, and on-site audits of the Trust Funds, to evaluate compliance with laws and regulations.

30% Work Paper and Report Preparation (E)

Prepare audit work papers with sufficient, reliable, relevant, useful, and appropriate information to support findings and conclusions and document audit methodologies utilizing Microsoft Excel and Word. Develop and modify audit programs and testing procedures to evaluate the relevant risks; ensure that objectives are addressed and ensure that audit findings and conclusions are documented utilizing Microsoft Excel and Word.

Prepare accurate, complete, clear, concise, and timely audit reports that set forth the condition, effect, cause, criteria, and recommendations or required actions that would persuade a knowledgeable person that the findings are reasonable utilizing Microsoft Excel and Word.

Prepare documentation and provide evidence (sufficient, reliable, relevant, useful, and appropriate) for enforcement actions against licensees in accordance with laws and regulations and CFB policies and procedures utilizing Microsoft Excel and Word.

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 impacting 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 AMA works under the direction of the SMA and may also receive direction from the Deputy Chief or Bureau Chief. The incumbent may act in a lead capacity or review the work of peers.

C. Supervision Exercised

None.

D. Administrative Responsibility

None

E. Personal Contacts

The AMA will have direct contact with representatives of licensed cemeteries and/or FD, which may include the cemetery manager or funeral director, the cemetery and/or FD' CPA and/or attorney, and other cemetery and/or FD 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 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 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 methods 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

_____
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**
Cemetery Auditor	Audit Unit
Position Number	**Name and Effective Date**
619-110-5841-8XX	

General Statement: Under the close supervision of the Staff Management Auditor (SMA), within the Audit Unit of the Department of Consumer Affairs (DCA) – Cemetery 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)

Cemetery Auditing (45%)

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.

Funeral Auditing (5%)
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.

20% Track licensee reports, and prepare Enforcement Referrals (E)
Monitor and track incoming licensed funeral establishments (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 impacting 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.

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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.

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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, 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.

_____

Supervisor Signature Date

_____

Supervisor Name, Staff Management Auditor

Revised 10.2026