STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF AGING
DUTY STATEMENT
CDA 9003 (REV 10/2026)

☐ Current
☒ Proposed

Civil Service Classification:	Associate Management Auditor
Working Title:	Auditor
Division Branch Name:	Audits and Risk Management Branch
Incumbent:	Vacant
Position Number:	797-611-4159-950
Effective Date:	
Conflict of Interest (COI):	Y
FLSA Status:	Non-Exempt
CBID:	R01
Tenure:	Permanent
Time Base:	Full-Time

DEPARTMENT STATEMENT:

You are a valued member of the department's team. All California Department of Aging (CDA) employees are expected to work collaboratively with internal and external stakeholders to enable the department to provide the highest level of service possible. Your efforts to treat others fairly, honestly, and with respect are important to everyone who works with you. We value diversity at CDA, and we strive to achieve equity and inclusion in the workplace for all employees. We believe that a diverse workforce and inclusive workforce workplace culture enhances the performance of our organization and the quality of representation that we provide to a diverse client base.

Primary Domain(s): N/A

DESCRIPTION:

Under direction of the Staff Management Auditor (SMA), the Associate Management Auditor independently performs performance audits of the CDA programs that are funded with state and federal funds and awarded by CDA to local agencies, such as Area Agencies on Aging (AAA) and Multipurpose Senior Services Programs (MSSP). The audits require a high level of independence and a thorough knowledge of applicable laws, regulations, policies, and procedures. The incumbent must have knowledge of auditing/accounting standards and principles including but not limited to Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Accounting Principles (GAAP) and the ability to apply such standards and principles. The incumbent is expected to have excellent verbal and written communication skills. The incumbent is responsible for conducting all

audit procedures for assigned audits, audit planning, reviewing Single Audit Reports (SARs), quality assurance of audits, Continuing Professional Education (CPE), and other marginal duties.

ESSENTIAL JOB FUNCTIONS:

40% Conducting Preliminary Planning and Planning Audit Procedures

Using TeamMate+ (TM), independently prepares and conducts audits to achieve the audit scope and objectives. Uses TM, Excel, and Word to prepare audit working papers in accordance with GAGAS standards and Audits and Risk Management (ARM) branch policies and procedures. Independently prepares accurate, clear, concise, and complete working papers, findings, recommendations with sufficient support, cross-referencing, legends, methodologies, and conclusions. Conducts and leads remote entrance conferences and internal control interviews with local agency auditees and effectively communicates with auditees throughout the audit process. Completes all preliminary planning procedures of each assigned audit including but not limited to budgeted hours and project timelines, statements of independence, engagement communications, and entrance conferences. Obtains relevant reports and information from CDA to identify risks and documents risks in the agency overview procedure. Reviews prior audits to determine risks relevant to the current audit. Identifies significant qualitative and quantitative factors to meet the audit objectives and documents in the significance procedure. Identifies current criteria relevant to the audit objectives and significant areas to be used in evaluating audit evidence. Assesses and evaluates internal controls related to the audit scope and objectives to determine whether controls are properly designed and implemented and determines the effectiveness of the controls. Identifies all computer-processed data to be used during the audit and determines the effectiveness of the relevant data. Conducts fraud risk assessment and risk assessment meetings with the audit team and documents the assessment results which will be used to create the expenditures selected for testing. Responds to feedback provided by SMA and makes any necessary corrections to procedures.

40% Conducting Audit Fieldwork Substantive Testing and Reporting Procedures

Performs substantive testing procedures, as documented in the TM audit procedures for each assigned audit, including but not limited to direct expenditure testing and reconciliation, overpayment testing, salaries and benefits expenditure testing, indirect costs testing, equipment testing, waiver services testing, match testing, and subrecipient testing procedures. Performs reporting procedures, as documented in the TM audit procedures for each assigned audit, including but not limited to overall evidence assessment, audit progression meeting, the exit conference, draft report, and final report procedures. Uses TM, Excel, and Word to prepare audit working papers in accordance with GAGAS standards and ARM branch policies and procedures. Writes objective, clear, and concise findings and audit reports in accordance with GAGAS standards for issuance to the local agency auditees. Prepares an in-depth analysis and response to contested audit findings. Responds to feedback provided by SMA and makes any necessary corrections to procedures.

5% Audit Planning and Quality Assurance

Independently manages multiple audits to complete the audit assignments within the budgeted hours and timelines. Provides technical assistance and training to auditees as needed. Provides quality assurance reviews of fiscal and compliance audit working papers to ensure the audits are performed in accordance with standards and principles, the reports are accurate, objective, clear, concise and findings are sufficiently supported. Assists with training team members and other staff as needed to ensure compliance with standards and principles.

5% Single Audit Reports

Communicates single audit reporting requirements to auditees. Obtains SARs from local agencies who are subject to the federally mandated SAR requirements. Conducts reviews of SARs and audited financial statements. Performs reconciliation of the local agencies' expenditures reported in the SAR to CDA's records of CDA payments. Timely communicates the results of the reviews to auditees through written correspondence. Prepares working papers and reports as dictated by the nature of the assignment and in accordance with standards and principles. Provides technical assistance and training to auditees as needed.

5% Continuing Professional Education

Attends classes and completes a minimum of 80 hours of CPE within each two-year cycle, in addition to participating in all mandatory and specialized in-house training as required.

MARGINAL JOB FUNCTIONS:

5% Performs other job-related duties as needed.

TRAVEL: Not required

TYPICAL WORKING CONDITIONS:

The physical work location of the position is designated at the department's headquarters location, a three-story building and standard office modular workspace located in Natomas. The duties of the position require sitting for long periods of time while using a personal computer, reviewing documents, and attending meetings whether they are digital (i.e., Zoom, WebEx, MS Teams, etc.) or in person.

EQUAL EMPLOYMENT OPPORTUNITY:

The California Department of Aging is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

It is the policy of CDA to provide equal employment opportunity to all employees and applicants; those employees have the right to work in an environment free from discrimination; those consumers have the right to receive services free from discrimination in compliance with local, state, and federal laws.

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 Signature and Date **Supervisor's Name and Title**

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 (if you believe reasonable accommodation is necessary, discuss your concerns with your supervisor. If unsure of a need for reasonable accommodation, inform your supervisor who will discuss your concerns with Human Resources.)
- 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 Signature and Date

HUMAN RESOURCES BRANCH USE ONLY:

☒ Duties meet class specification and allocation guidelines.

☐ Exceptional allocation, STD 625 on file.

Analyst initials: LC

Date Approved: 11/23/2026

Revision Date (if applicable): _____