STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

POSITION DUTY STATEMENT

PM-0924 (REV 7/2014)

CLASSIFICATION TITLE	OFFICE/BRANCH/SECTION	
Associate Management Auditor	HQ/Audits and Investigations	
WORKING TITLE	POSITION NUMBER	EFFECTIVE DATE
Associate Management Auditor	900-077-4159-xxx	03/24/2015

As a valued member of the Caltrans team, you make it possible for the Department to provide a safe, sustainable, integrated, and efficient transportation system to enhance California's economy and livability. Caltrans is a performance-driven, transparent, and accountable organization that values its people, resources and partners, and meets new challenges through leadership, innovation and teamwork.

GENERAL STATEMENT:

Under the supervision of a Senior Management Auditor, the incumbent exercises independence and proficiency in performing audits and reviews within the Department, at commercial contractors, local government entities, or other State agencies. Specific duties include, but will not be limited to the following duties described below.

TYPICAL DUTIES:

Percentage	Essential (E)/Marginal (M)[1]	Job Description
30%	E	Ensure audit work is properly supported and sufficient to enable an expression of opinion or conclusion and is in accordance with Department audit policies, and applicable auditing standards.
25%	E	Evaluate the audit entity's financial management system, internal accounting and administrative controls, and compliance to applicable federal and State laws, regulations, and policies then expressing an opinion or conclusion as to adequacy and make recommendations where appropriate.
20%	E	Make preliminary review and analyses of the audit entity to determine required hours to complete each step in the audit planning memorandum. Conduct entrance and exit conferences with the audit entity. During the entrance conference state the nature, purpose, and objectives of the audit. During the exit conference, discuss preliminary audit findings and recommendations as well as problems encountered.
10%	E	Plan and complete assigned audits effectively within predetermined budget hours. Recommend to the Senior Management Auditor and/or lead auditor any needed revisions and updates of the audit program or approach. Inform the Senior Management Auditor and/or lead auditor of the audit progress, audit problems, new audit areas, and other factors affecting audit operation and timeliness of the audit reports.
10%	E	As lead auditor: coordinate and assign audit tasks to each team member, review audit working papers for clarity and accuracy, train and assist auditors in developing findings and recommendations, complete audit work paper package, prepare audit reports.
5%	M	Performs other routine required tasks related to on-going A&I's audit activities; time reports, travel reports, training, staff meetings, etc.

[1]ESSENTIAL FUNCTIONS are the core duties of the position that cannot be reassigned.
MARGINAL FUNCTIONS are the minor tasks of the position that can be assigned to others.

SUPERVISION OR GUIDANCE EXERCISED OVER OTHERS

None. The incumbent does not supervise others. The incumbent may periodically act as lead auditor for one or more Associate and Staff Services Management Auditors in the performance of audits.

KNOWLEDGE, ABILITIES, AND ANALYTICAL REQUIREMENTS

The Associate Management Auditor guided by the specific scope of the audit, must be able to analyze and evaluate the appropriateness, effectiveness, efficiency, economy, and compatibility of audit entities' financial management systems and internal controls. The Associate Management Auditor must have knowledge of:

- appropriate laws, regulations, rules and guidelines,
- governmental management principles, practices and trends,

- statistical sampling methods,
- electronic data processing systems,
- Generally Accepted Accounting Principles (GAAP),
- Generally Accepted Government Auditing Standards (GAGAS),
- International Standards for the Professional Practice of Internal Auditing (ISPPIA)

The Associate Management Auditor must be able to apply the above knowledge and deal effectively with all levels of audit entities' management when performing audits utilizing both oral and written communications.

RESPONSIBILITY FOR DECISIONS AND CONSEQUENCES OF ERROR

A deficiency in judgement by the Associate Management Auditor may result in a continued lack of fiscal integrity, security of assets, compliance with policies, procedures and statutes. It may result in inefficient and ineffective management practice and the continuation of uneconomical or unproductive programs. It may result in continuing or failure to detect fraud, abuse, and illegal acts.

PUBLIC AND INTERNAL CONTACTS

The Associate Management Auditor is in contact with Department of Transportation and other State agencies' managers and personnel, with local governmental officials, with managers in municipalities and private industry, and with private individuals.

PHYSICAL, MENTAL, AND EMOTIONAL REQUIREMENTS

Employees may be required to sit for long periods of time using a keyboard with a laptop or desktop computer. In addition, employees may be requested to handle voluminous documents or files and to carry a laptop computer to the audit site during fieldwork. The Associate Management Auditor must be willing to travel, and comply with professional standards of conduct.

WORK ENVIRONMENT

The incumbent is primarily in an office environment. However, this position requires overnight travel, and travel to and from the audit entity as needed

I have read, understand and can perform the duties listed above. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

EMPLOYEE (Print)

EMPLOYEE (Signature)	DATE

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

SUPERVISOR (Print)

SUPERVISOR (Signature)	DATE