

POSITION DUTY STATEMENT

PM-0924 (REV 03/2006)

CLASSIFICATION TITLE Associate Management Auditor	OFFICE/BRANCH/SECTION HQ/Audits and Investigations	
WORKING TITLE Associate Management Auditor	POSITION NUMBER 900-077-4159-xxx	EFFECTIVE DATE 03/01/2011

As a valued member of the Caltrans team, you make it possible for the Department to improve the mobility across California by being innovative and flexible; reporting to work as scheduled; working cooperatively with team members and others; and treating others fairly, honestly and with respect. Your efforts are important to each member of the team as well as those we serve.

GENERAL STATEMENT: (BRIEF SUMMARY OF THE MAIN PURPOSE AND FUNCTIONS OF THE POSITION. DESCRIBE THE SUPERVISORY RELATIONSHIPS (INCLUDING THE CLASSIFICATION OF THE SUPERVISOR OR MANAGER TO WHOM THE INCUMBENT REPORTS.) WHEN APPROPRIATE, IDENTIFY THE NEED FOR ANY CREDENTIAL OR LICENSE (SUCH AS A DRIVERS' LICENSE.)

Under the supervision of a Senior Management Auditor or a Staff Management Auditor (Supervisor), the incumbent exercises independence and proficiency in performing audits and reviews within the Department, at commercial contractors, local governmental entities, or other State agencies.

TYPICAL DUTIES: (BRIEF DESCRIPTION OF IMPORTANT DUTIES. RELATED DUTIES MAY BE GROUPED TOGETHER. USE ADDITIONAL SHEET IF NECESSARY.)

Percentage Essential (E)/Marginal (M) ¹	Job Description
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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, policies, 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.

15% (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 finding and recommendations; complete audit work paper package; prepare audit report.

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 AMA may periodically act as a lead auditor for one or more Associate and Staff Services Management Auditors in the performance of audits.

ADA Notice

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KNOWLEDGE, ABILITIES AND ANALYTICAL REQUIREMENTS

The AMA 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 AMA must have a 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 (ISPPA). The 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 the AMA judgement may result in a continued lack of fiscal integrity; security of assets; compliance with policies, procedures, and statues. 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 AMA 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 AMA must be willing to travel; and comply with professional standards of conduct.

WORK ENVIRONMENT

Travel to and from entity is required.

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

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EMPLOYEE (Print)	DATE
EMPLOYEE	DATE

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

SUPERVISOR (Print)	DATE
SUPERVISOR	DATE