

EDITED TASK LISTING

CLASSIFICATION: SUPERVISING MANAGEMENT AUDITOR

NOTE: Each position within this classification may perform some or all of these tasks.

Task Statements	
1.	Examine organization operations of the California Department of Corrections and Rehabilitation (CDCR) to evaluate compliance with State and Federal laws, rules, regulations, policies and procedures using internal and governmental auditing standards on an on-going basis.
2.	Examine the internal accounting controls of CDCR to evaluate the safeguarding of assets and the reliability of data using internal and governmental auditing standards on an on-going basis.
3.	Examine management controls of CDCR to evaluate compliance with State and Federal laws, rules, regulations, policies, procedures and the effective and economical use of state resources using internal and governmental auditing standards on an on-going basis.
4.	Appraise performance and organizational accomplishments in the execution of CDCR plans and objectives to comply with administrative mandates and legislative intent while keeping departmental management informed of findings and recommendations utilizing written reports and verbal presentations on an on-going basis.
5.	Evaluate the effectiveness and efficiency of CDCR operations in terms of the resources allocated to the agencies audited compared to the approved strategic plan goals to ensure proper use of funds and resources utilizing various audit formats such as peer reviews, fiscal reviews and self-assessment audits as requested by executive management.
6.	Review accounts, records and reports of CDCR, vendors and other agencies to determine the accuracy and validity of data utilizing source documents, expenditure reports and reconciliation reports on an on-going basis.
7.	Verify reconciliation of auditee accounts to ensure spending is within the budget plan using fiscal reports, quarterly spreadsheets, annual inventories and month-end reports on an on-going basis.
8.	Oversee fiscal audits of relevant accounting systems to ensure that the CDCR financial statements accurately reflect the financial status of the Department using fiscal reports, quarterly spreadsheets, annual inventories and month-end reports on a regular basis.
9.	Review all CDCR financial documentation to ensure that the Department's financial statements accurately reflect all recorded transactions using fiscal reports, quarterly spreadsheets, annual inventories and month-end reports on a regular basis.
10.	Direct the total management audit activities of CDCR's internal audit program to enhance overall program operations using annual audit schedules, audit unit workload tracking, audit unit expenditure reports, CDCR management feedback and the computer database which tracks audit findings and corrective action plans on an on-going basis.
11.	Oversee complex program audits of CDCR operations to ensure compliance with applicable laws, rules and regulations to ensure best use of allocated resources using both internal auditors and multi-disciplinary peer review teams as directed by executive management.

Tasks highlighted in bold text are not currently on the SPB classification specification

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12.	Perform long-range planning, directing and coordinating of the total audit activities in order to provide CDCR executive management an accurate assessment of departmental operations and provide recommendations for improving operational effectiveness via written and verbal reports on an annual basis.
13.	Oversee contract compliance audits of CDCR contracted vendor operations to ensure compliance with contract provisions, applicable laws, rules and regulations and to ensure best use of allocated resources using internal auditors as directed by executive management.
14.	Oversee complex management audits of governmental programs or agencies under contract to ensure overall contract compliance and that all goods and services specified in the contract were provided within the budgetary guidelines of the contract utilizing audit programs as requested by executive management.
15.	Work collaboratively with executive management and program directors to establish an annual audit plan that reflects the Department's strategic goals and addresses known or emerging problem areas using an enterprise risk management approach on an annual basis.
16.	Conduct entrance conferences at CDCR headquarters, institutions, contractor's offices and other entities to introduce attendees and auditors, discuss the audit scope, methodology and objectives and to communicate the audit process utilizing various resources such as engagement letters, communication skills, etc. as necessary.
17.	Conduct exit conferences at CDCR headquarters, institutions, contractor's offices and other entities utilizing available resources such as briefing documents, draft audit reports, etc. developed during the audit to communicate audit findings as necessary.
18.	Review work papers, audit reports and management memos to communicate audit results to CDCR management, institutions, contractors and other entities using analytical skills, experience and education on an on-going basis.
19.	Review financial and operational information of institutions, contractors and other entities to determine reliability and integrity of data and accuracy of information using general ledgers, bank statements, check registers, month end budgetary and financial reports on an on-going basis.
20.	Review financial statements and operational reports to determine whether they accurately reflect the financial condition of CDCR headquarters, institutions, contractors and other entities using supporting documentation (financial records, ledgers, invoices, purchase orders, etc.) guided by the audit program on an on-going basis.
21.	Perform risk assessment of institutions, contractors and other entities using auditing standards, narratives, flow charts, questionnaires and interviews guided by the audit program on an on-going basis.

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22.	Direct the work of audit staff where the scope of the audit includes significant emphasis on fiscal, management, operational or performance auditing to provide information to CDCR headquarters, institutions, contractors and other entities using auditing standards and supervisory techniques guided by the principles of personnel management on an on-going basis.
23.	Analyze information provided by CDCR headquarters, institutions, contractors and other entities to develop conclusions and make recommendations using auditing techniques (narratives, flow charts, questionnaires, interviews, etc.) on an on-going basis.
24.	Participate in Continuing Professional Education (CPE) training classes to meet auditing professional standards using certified instructors and training materials as required by the State Administrative Manual (SAM).
25.	Provide training to other programs within CDCR to provide information on risk management, internal controls and interpretation on contract language using the line item budget guide, SAM, Department policy manuals and California Department of Human Resources (CalHR) guidelines as necessary.
26.	Provide training to outside agencies including for-profit, non-profit and other government organizations to provide information on risk assessment, internal controls and interpretation of contract language using the line item budget guide, SAM, Department policy manuals and CalHR guidelines as necessary.
27.	Provide training to other auditors on various accounting systems and program applications used by the audited entity to gather competent, relevant, useful and sufficient information in order to perform the audit using the entity's accounting systems, program applications and manuals as necessary.
28.	Participate in the internal appeal process as the audit expert to provide information that will help resolve disputed audit findings using audit reports and audit evidence as required.
29.	Provide assistance to legal counsel of the department and/or testify in court regarding audit issues to provide clarification on disputed audit findings using audit reports and audit evidence as required.
30.	Ensure confidentiality of audit information to maintain the reputation and trust of the client and protect the Department from liability using departmental audit security procedures on an on-going basis.
31.	Provide input for the analysis of proposed legislation to determine impact on applicable programs, policies and/or procedures as required utilizing current laws, regulations, legal opinions and experts in the field as necessary.
32.	Review monthly timesheets to track and monitor audit hours expended and report audit progress to executive management using excel tracking tools on a monthly basis.

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33.	Act in the place of executive managers in their absence to ensure continued operations of the unit utilizing personal knowledge, personal experience, operational procedures and departmental policies as required.