

Information Item

Audit Committee

Position Description and Status of CSAC Internal Auditor

As a result of the recent BSA audit recommendation, at its June 22, 2006 Workshop, the Commission approved the separation of the internal audit function between the Commission and EDFUND and directed CSAC staff to move forward with hiring a CSAC Chief of Internal Audits.

CSAC staff is working with the State Department of Personnel Administration to establish the appropriate management auditor classification for the Chief of Internal Audits. The State specifications for the management auditor classifications are enclosed.

CSAC staff has also met with Department of Finance's Office of State Audits and Evaluations (OSAE) to explore the possibility of contracting with OSAE to continue performing audits from the approved CSAC Internal Audit Plan while a Chief of Internal Audits is being hired.

Staff will provide an oral update on the status of these two matters at the meeting.

Recommended Action: For information only. No action required.

Responsible Staff: Janet McDuffie
Chief, Management Services
and Acting Chief, Federal
Policy & Programs

SPEC: MANAGEMENT AUDITOR SERIES

CALIFORNIA STATE PERSONNEL BOARD
SPECIFICATION

MANAGEMENT AUDITOR
Series Specification
(Established August 6, 1969)

SCOPE

This series specification describes auditor classes typically used to administer, supervise, or conduct technical audits of the fiscal and management procedures and practices of State agencies and other entities subject to audit by the Department of Finance or the internal audit staff of a State agency.

Schem Code	Class Code	Class
LE30	5841	Staff Services Management Auditor
LE26	4159	Associate Management Auditor
LE24	4160	Staff Management Auditor
LE22	4161	Senior Management Auditor
LE20	4163	Supervising Management Auditor

DEFINITION OF SERIES

Positions in this series examine organization operations and internal and management controls, review organization policies and procedures, appraise performance and accomplishments in the execution of agency plans and objectives, and evaluate the effectiveness of operations in terms of the resources available to the agencies audited. Management Auditors are also involved with audit programs in which the auditor may review accounts, records and reports, verify reconciliations of accounts, and determine that the financial statements accurately reflect financial status and transactions. Where the scope of examinations performed is primarily fiscal in nature and does not include a strong emphasis on management, performance, or operational auditing, positions are more appropriately allocated to the State Financial Examiner series.

ENTRY LEVELS

Entry into the Management Auditor series is typically gained through the class of Staff Services Management Auditor.

FACTORS AFFECTING POSITION ALLOCATION

Variety and complexity of audit assignments, scope and complexity of audit objectives and programs, independence of action and level of decision-making authority, level and variety of professional contacts, degree of administrative and supervisory responsibilities, supervision received, responsibility for program and policy implementation, and impact of the audit program on the plans, procedures, and policies of the organizations audited.

DEFINITION OF LEVELS

STAFF SERVICES MANAGEMENT AUDITOR

This is a recruiting, training, and development class for persons qualified to learn, under close supervision, management auditing methods.

ASSOCIATE MANAGEMENT AUDITOR

This is the first full journey person level requiring independence and proficiency in handling complex and difficult assignments. Typically an Associate is assisted by one or more Staff Services Management Auditors in the performance of complex management audits in a single agency or a small group of related agencies.

STAFF MANAGEMENT AUDITOR

Either (1) supervises and works with a group of audit teams performing the less complex management audits of State departments or large governmental programs; or (2) directs the work of a small internal audit staff in a department where the scope of the program includes significant emphasis on management, operational, or performance auditing.

SENIOR MANAGEMENT AUDITOR

Either (1) is responsible for planning, organizing, and directing the work of a group of audit teams performing management audits of several organizations or may supervise a large audit team conducting a sensitive complex audit; or (2) directs an internal audit program of a State department requiring a variety of complex technical management audits.

SUPERVISING MANAGEMENT AUDITOR

Either (1) is responsible for long-range planning, directing, and coordinating the total audit activities of several State agencies or large State organizations; or (2) directs and is responsible for the total management audit activities of an internal audit program in a State department requiring management audits of several large internal governmental programs, or agencies under contract.

MINIMUM QUALIFICATIONS

STAFF SERVICES MANAGEMENT AUDITOR, RANGES A, B, AND C

Education Requirements: The following describes the education which is acceptable for one or more of the classes in this series. Equivalent to graduation from college preferably with a major in accounting, business administration, public administration, or economics and with a minimum of six semester units of accounting. Registration as a senior in a recognized institution will admit applicants to examinations for Staff Services Management Auditor but they must produce evidence of graduation or its equivalent before they can be considered eligible for appointment.

Experience Requirements: No experience required. Applicants must meet the education requirements.

ASSOCIATE MANAGEMENT AUDITOR

Either I

One year of experience in the California state service performing professional auditing or accounting duties of a class with a level of responsibility not less than that of Staff Services Management Auditor (Range C) or Governmental Auditor II. (Applicants who have completed six months of service performing the duties as specified above will be admitted to the examination, but must have satisfactorily completed the one year of this experience before they can be eligible for appointment.)

Or II

Three years of increasingly responsible professional auditing and accounting experience or management consultant experience which shall have involved preparation of reports and presentations of recommendations to management. For at least one year, these responsibilities must have included duties at a level equivalent to that of Staff Services Management Auditor (Range C) in State service. One year of graduate work in accounting, business administration, public administration, or a related field may be substituted for the six months' experience.

and

The education pattern listed under Education Requirements.

STAFF MANAGEMENT AUDITOR

Either I

One year of experience in the California state service performing professional auditing or accounting duties of a class with a level of responsibility not less than that of Associate Management Auditor.

Or II

Four years of increasingly responsible professional auditing and accounting experience or management consultant experience which shall have involved preparation of reports and presentations of recommendations to management. For at least one year, these responsibilities must have included duties at a level equivalent to that of an Associate Management Auditor in State service.

and

The education pattern listed under Education Requirements.

SENIOR MANAGEMENT AUDITOR

Either I

One year of experience in the California state service performing professional auditing or accounting duties of a class with a level of responsibility not less than that of Staff Management Auditor or two years of professional auditing and accounting duties in a class with a level of responsibility not less than that of Associate Management Auditor.

Or II

Five years of increasingly responsible auditing and accounting experience or management consultant experience which shall have involved preparation of reports and presentations of recommendations to management. For at least one year, these responsibilities must include duties at a level equivalent to that of an Associate Management Auditor in State service.

and

The education pattern listed under Education Requirements.

SUPERVISING MANAGEMENT AUDITOR

Either I

One year of experience in the California state service performing professional auditing or accounting duties in a class with a level of responsibility not less than that of a Senior Management Auditor; or two years of experience in the California state service performing professional auditing or accounting duties in a class with a level of responsibility not less than that of Staff Management Auditor.

Or II

Five years of experience in a professional accounting, auditing, or examining position, at least two years of which shall have involved the direction of a large and complex independent and comprehensive post audit program (the term "comprehensive" implies examination of the entire fiscal operations rather than a specialized or limited segment), or four years of experience in a management consultant position, at least two years of which shall have involved the direction of a large management consultant program. (Experience in the California state service applied toward this requirement must include at least two years performing the duties of a class at a level of responsibility not less than that of Staff Management Auditor.)

and

The education pattern listed under Education Requirements.

KNOWLEDGE AND ABILITIES

STAFF SERVICES MANAGEMENT AUDITOR

Knowledge of: Principles and practices of organizational management, accounting, and auditing.

Ability to: Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government.

ASSOCIATE MANAGEMENT AUDITOR

Knowledge of: Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities.

Ability to: Conduct financial and management duties of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; and analyze data and take effective action.

STAFF MANAGEMENT AUDITOR

Knowledge of: All of the above, and principles and techniques of personnel management and supervision; methods of auditing through electronic data processing systems; applications of probability sampling to auditing; program budgeting.

Ability to: Plan, organize, and direct the work of a small group of auditors engaged in management audits, assume responsibility for complex audit studies. ("Understanding of and effectiveness in carrying out State and departmental equal employment opportunity and affirmative action policies.")

SENIOR MANAGEMENT AUDITOR
SUPERVISING MANAGEMENT AUDITOR

Knowledge of: All of the above, and organization and management of a broad range of State agencies; group leadership techniques; program planning and evaluation; Department's Affirmative Action Program objectives; a manager's role in the Affirmative Action Program and the processes available to meet affirmative action objectives.

Ability to: All of the above, and plan, organize, and direct the work of a staff engaged in a variety of complex, technical, management audits; work effectively with top level managers of State agencies and other organizations. ("Understanding of and effectiveness in carrying out State and departmental equal employment opportunity and affirmative action policies.")

SPECIAL PERSONAL CHARACTERISTICS

ALL LEVELS:

Ability to qualify for a fidelity bond and willingness to travel and work away from the headquarters office.