

## **Auditor**

### **JOB FAMILY DEFINITION**

This classification falls within the Audit Services Job Family, encompassing a range of work in which incumbents are responsible for providing financial and performance auditing and non-audit consultative work throughout the judicial branch. This class specification represents the type and level of work performed, recognizing that specific work assignments may differ from one unit to another and from one incumbent to another.

### **CLASS SUMMARY**

Incumbents, as assigned, are responsible for providing the full range of journey-level professional audit work throughout the judicial branch involving the understanding, assessment, analysis, and evaluation of risk and compliance activities related to internal controls, laws, regulations, rules, policies, and procedures across organizational disciplines and judicial branch-wide processes. In addition, individuals in this classification may assist senior staff in performing special audit work and projects of significant sensitivity and complexity and may respond to technically complex information requests from judicial branch management and internal and external stakeholders.

### **DISTINGUISHING CHARACTERISTICS**

An Auditor may be designated as Auditor in Charge (AIC) from time to time for smaller projects that are narrower in scope but routinely works as a solo auditor for smaller, less complex audits or as a team member for large, complex, and politically sensitive audits. Work is distinguished from the Senior Auditor in that AIC assignments do not constitute a preponderance of duties for the Auditor. Senior Auditors have a role in both the management of the audit engagement work product as well as management of the audit process (entrance/exit meetings, engagement letters, report of findings, etc.).

The work performed by an Auditor requires the consistent exercise of discretion and judgment to analyze and interpret information and make recommendations.

**EXAMPLES OF ESSENTIAL DUTIES** *(The duties listed are illustrative only and represent the core areas of responsibilities; specific position assignments will vary depending on business needs.)*

- Develops work plan for individual audits, as assigned.
- Gathers data; researches, reviews, and analyzes financial documents, operating reports, correspondence, policies, procedures, statutes, and other documents; and conducts interviews.
- Evaluates the adequacy of internal controls, compliance with legal and policy requirements, and effectiveness of operations.
- Discusses preliminary and final draft findings and questions with clients; documents discussions in audit work papers; consults with and updates supervisor and/or AIC regularly throughout audit process.

- Drafts issue papers, memoranda, and reports for supervisory review, including, but not limited to, gathering information, writing background or introduction sections, writing findings and recommendations, and writing summary sections.
- Participates in audit entrance and exit conferences, as assigned.
- Provides consultative services, as assigned.
- Maintains detailed records and documentation.
- Provides orientation and guidance to new staff.
- Performs other duties of a similar nature and level as assigned.

#### **EXAMPLES OF POSITION-SPECIFIC RESPONSIBILITIES** *(Illustrative Only)*

Responsibilities across incumbents in this classification are covered in the “Examples of Essential Duties” list. While incumbents assigned to this classification may access, maintain, or use function-specific tools and/or perform specific auditing tasks aligned with one work unit, the general description of the work tasks involved in this class does not vary significantly, and therefore no position-specific duties are noted.

#### **MINIMUM QUALIFICATIONS**

##### **EDUCATION AND EXPERIENCE**

Bachelor’s degree, preferably in business, finance, accounting, or a directly related field, and three (3) years of professional experience in auditing, government public policy, or court finance or accounting. *An additional four (4) years of professional experience as noted above may substitute for the bachelor’s degree. Or, additional directly related experience and/or education may be substituted on a year-for-year basis.*

OR

Master’s degree in a directly related field, such as accountancy, public policy, or business.

OR

Two (2) years as an Associate Analyst with the Judicial Council of California performing audit-related duties or two (2) years of experience performing the duties of a class comparable in the level of responsibility to that of an Associate Analyst in a California superior court or California state-level government entity.

##### **LICENSING AND CERTIFICATIONS**

- Valid driver’s license.

### **KNOWLEDGE OF**

- Applicable federal, state, and local laws, codes, regulations, and/or ordinances;
- Generally Accepted Government Auditing Standards and Generally Accepted Auditing Standards;
- Principles and practices of budgeting and finance;
- Basic principles and practices of fund and governmental accounting;
- Generally Accepted Accounting Principles;
- Internal control concepts;
- Basic information technology standards and concepts such as Project Management Body of Knowledge, National Institute of Standards and Technology, Security and Privacy Controls for Federal Information Systems and Organizations, and Federal Information System Controls Audit Manual;
- Basic principles and methods of statistical analysis and sampling;
- Principles and practices of procurement and contract administration and management;
- Business mathematical concepts;
- Principles and techniques of preparing effective oral presentations and written materials;
- Organizing, prioritizing, and coordinating multiple work activities to meet critical deadlines;
- Software tools such as Excel, Access, and auditing software;
- Applicable work rules and policies; and
- Applicable business equipment and desktop applications.

### **SKILL IN**

- Interpreting, applying, and explaining applicable laws, codes, regulations, and standards;
- Interviewing and documenting information;
- Researching, compiling, reviewing, analyzing, and summarizing information;
- Providing critical thinking;
- Organizing tasks, meeting deadlines, and prioritizing competing demands within assignments;
- Collaborating and providing teamwork;
- Exercising initiative and independent judgment;
- Reviewing complex financial documents such as financial statements, contracts, agreements, purchase orders, and budget requests, as assigned;
- Effectively responding to inquiries and requests;
- Utilizing a computer, relevant software applications, and/or other equipment as assigned;
- Effectively communicating; and
- Maintaining effective working relationships with colleagues, customers, and the public.

## **WORKING CONDITIONS, ADA, AND OTHER REQUIREMENTS**

The Judicial Council is an equal opportunity employer. The Judicial Council will comply with its obligations under the law to provide equal employment opportunities to qualified individuals with disabilities.

Positions in this class typically require sitting, walking, reaching, standing, grasping, pushing, pulling, lifting, fingering, kneeling, crouching, stooping, seeing, hearing, talking, and repetitive motions.

Light work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for sedentary work and the worker sits most of the time, the job is rated for light work.

Incumbents generally work in a typical office environment with adequate light and temperature. The Judicial Council will make all reasonable efforts to minimize the need for employees to travel by taking advantage of virtual conferencing tools as much as possible. However, positions in this class may require local and statewide travel as necessary.

**Please Note:** *The Judicial Council classifies work based on organizational need. The distinguishing characteristics, essential duties, and minimum qualifications described in this specification relate to the body of work required and not to the attributes of an incumbent assigned to perform the work.*

*As a government body charged with improving the statewide administration of justice, the Judicial Council has multiple offices with diverse responsibilities relating to court policy and operations. As employees of the council, every member of staff should view and approach their work as one Judicial Council with a public service mission that is greater than the sum of its parts.*