

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Business Taxes Specialist I		WORKING TITLE Internal Auditor	
UNIT/DISTRICT/LOCATION Internal Audit Division		POSITION NUMBER 290-321-4380-001	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 2	CERTIFICATES REQUIRED None
FINGERPRINTS REQUIRED <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		SUPERVISION EXERCISED May act as lead person	

Job Requirements

Knowledge of:

- Board of Equalization (BOE) organization, functions, policies, objectives, and laws and regulations of tax programs administered.
- Generally accepted accounting and auditing principles and standards, including standards prescribed by the Institute of Internal Auditors (IIA), the American Institute of Certified Public Accountants, and the United States General Accounting Office.
- Internal audit techniques, practices and procedures employed in audits of Information Technology (IT) Systems.
- Proper investigative techniques.

Ability to:

- Communicate and work effectively with Executive Management, program managers, unit supervisors and all other individuals contacted in performance of these job duties.
- Independently plan, direct, and coordinate an internal audit.
- Evaluate internal controls, proper segregation of duties, policy compliance, and effective business operation through test and observation.
- Act as an audit team leader on internal audits and control reviews.
- Recognize and understand the political environment and consequences of actions.
- Evaluate situations accurately and take appropriate action.
- Maintain confidentiality of personal and politically sensitive material.
- Act on BOE's behalf with outside auditors from the private sector and other governmental agencies.
- Work in a high-rise building.
- Travel up to 10% of the time.

Desirable Qualifications

- Possess personal characteristics of integrity, initiative, dependability, tact, sound judgment, and adaptability.
- Demonstrated ability to act independently and in a lead capacity on a project or audit team.
- Strong written and verbal communication skills, particularly the ability to represent BOE effectively both internally and externally.
- Work well under pressure.
- Demonstrated leadership skills, including the ability to facilitate the establishment of priorities and to adjust to changing priorities.

Statement of Position 290-321-4380-001

Under the general direction of the Supervising Tax Auditor III (Manager), Internal Audit Division (IAD), the Business Taxes Specialist I (Internal Auditor) independently conducts research, identifies best practices or other criteria, assesses risk, and develops and implements detailed audit programs to evaluate the efficiency and effectiveness of BOE operations. The Internal Auditor handles the most complex and difficult assignments in auditing BOE programs, functions and operations to ensure compliance with applicable laws; rules and regulations; and policies and procedures. The Internal Auditor performs quality assurance (peer) reviews and assists in providing training for IAD staff. Performance of duties and conduct shall align with the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)* and Code of Ethics. Travel up to 10% of the time may be required.

Candidate must be able to perform the following essential job functions with or without reasonable accommodation.

PERCENTAGE OF TIME SPENT	DUTIES
	<u>Essential Job Functions</u>
65%	<p>Independently conduct financial, compliance, operational, performance, and control audits and consulting engagements. The audit process begins with planning and continues through the examination, evaluation, communication, and follow-up phases. Specific tasks include:</p> <ul style="list-style-type: none">• Define objectives, scope and methodology for each audit;• Interpret laws, regulations, policies, and procedures to obtain an understanding of the program or activity under review;• Obtain understanding of information technology (IT) systems, as they relate to auditable activity or audit function. Incorporate use of IT tools in performing audit tasks;• Create process maps of auditable activity;• Perform risk assessment to identify and document actual and expected controls, working closely with auditee management throughout the process;• Analyze, organize, and synthesize information into well supported audit observations and logical recommendations;• Prepare detailed and legible working papers, spreadsheets and analyses to support audit findings, observations, and recommendations;• Perform quality assurance (peer) reviews of IAD auditor work products;• Regularly communicate audit status to Manager and auditee management;• Effectively and independently communicate results of audit work with auditee management;• Prepare and deliver objective, accurate, clear, concise, constructive, complete, and timely audit communications. This includes written memos, reports, and verbal communications; and <p>Conduct follow-up audit reviews to determine the adequacy, effectiveness, and timeliness of corrective actions taken by the auditee management.</p>
25%	<p>In the capacity as auditor-in-charge, the Internal Auditor functions as a team lead and provides direction to supporting auditors. Specific auditor-in-charge tasks include:</p> <ul style="list-style-type: none">• Provide appropriate leadership, guidance, on-the-job training, and instruction throughout the audit;• Review and approve audit working papers to determine they adequately support audit observations, conclusions, and recommendations;• Review and make edits to supporting auditor prepared correspondence, observations, recommendations, conclusions, and reports;• Ensure audit objectives are met; and <p>Communicate with Manager on supporting auditor performance.</p>
	<u>Marginal Job Functions</u>
5%	<p>Perform other duties as requested by Manager or Chief. Conducts and/or acts as a consultant on special audit projects, including, but not limited to:</p> <ul style="list-style-type: none">• Provide appropriate leadership, guidance, on-the-job training, and instruction throughout the audit;• Represent the IAD on cross-functional teams with other BOE staff;• Assist in performing enterprise-wide and program specific risk assessments;• Develop, assess, and maintain the annual audit plan; and• Perform research to identify best practices or other information.
5%	<p>Attend external and internal training classes and conferences to enhance knowledge, skills, and other competencies.</p>

I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.

EMPLOYEE'S SIGNATURE

DATE

I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above named employee.

SUPERVISOR'S SIGNATURE

DATE

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