

Audit Supervisor

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

This is a professional level supervisory class. Incumbents, as assigned, are responsible for providing day-to-day supervision of three or more Judicial Council staff, including a minimum of two exempt-level staff, engaged in professional-level auditing work 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 to supervisory responsibilities, individuals in this classification perform special audit projects of significant sensitivity and complexity, and respond to technically complex information requests from judicial branch management and internal and external stakeholders.

DISTINGUISHING CHARACTERISTICS

The Audit Supervisor class is distinguished from other classifications in the Audit Services Job Family in that it supervises three or more Judicial Council staff, including a minimum of two exempt-level staff, and may supervise other staff as assigned. Supervision includes participation in, and/or implementation of, hiring and disciplinary decisions. An incumbent in this position exercises considerable independent judgment that can have a substantial financial and operational impact by improving the efficiency and effectiveness of business processes, revenue enhancement, and expenditure reductions of the audit entity that may include recommendations for changing policies, procedures, and standards for judicial branch activities.

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.)*

- Supervises the day-to-day activities of one or more assigned areas within the audit unit.
- Plans, organizes, assigns, supervises, reviews, and evaluates the work of assigned staff.
- Recommends selection of staff; provides for training and development; conducts performance evaluations and administers discipline as required.
- Assists audit entities and Judicial Council management with audits and non-audit consultative work in improving business processes, compliance with applicable laws, rules, policies and procedures, enhancement to revenue, reduction to expenditures, and reducing exposure to potential losses.
- Represents the work unit and ensures that audit entities are kept informed of audit status and issues.
- Assists in the preparation and implementation of the annual Audit Plan.
- Develops and recommends work processes, procedures, and adoption of new tools and work methods.

- Ensures that work unit is knowledgeable, and work is in compliance with changing policies, rules, and laws.
- Initiates and recommends audits; makes audit assignments.
- Conducts audit entrance and exit meetings.
- Finalizes audit reports.
- Performs special projects requested by Judicial Council leadership; provides consultative assistance.
- Prepares and makes presentations.
- Coordinates and oversees complex projects and studies.
- Researches industry standards, best practices, and emerging laws, regulations, and guidelines.
- 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 do 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 directly related field, and five (5) years of professional experience in auditing, government public policy, or court finance or accounting, which includes at least one (1) year of prior supervisory experience. *An additional four 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, and two (2) years of experience as identified above, including the one (1) year of prior supervisory experience.

OR

One (1) year as a Senior Auditor or other level (C43) class, or three (3) years as an Auditor or other level (C42) class, with the Judicial Council of California or one (1) year of experience performing the duties of a class comparable in the level of responsibility to that of an exempt-level Senior Auditor, or three (3) years as an exempt-level Auditor in a California Superior Court or California state-level government entity and a) completion of training courses on topics related to effective supervision within 6 months of promotion; or b) one year of previous supervisory experience.

LICENSING AND CERTIFICATIONS

- None

KNOWLEDGE OF

- Applicable federal, state, and local laws, codes, regulations, and/or ordinances;
- Supervisory principles, practices, and techniques;

- Organizing, prioritizing, assigning, and monitoring multiple work activities to meet critical deadlines;
- Business methods, principles, and practices;
- Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Auditing Standards (GAAS);
- Generally Accepted Accounting Principles (GAAP);
- Internal control concepts;
- Principles and practices of court administration and operations;
- Principles and practices of modern budgeting and finance;
- Principles, practices, and methods of fund and governmental accounting;
- Principles and practices of procurement and contract administration and management;
- Information technology standards and concepts such as: Project Management Body of Knowledge (PMBOK); National Institute of Standards and Technology (NIST), Security and Privacy Controls for Federal Information Systems and Organizations, Federal Information System Controls Audit Manual (FISCAM);
- Principles and methods of statistical analysis and sampling;
- Business mathematical concepts;
- Best practices and emerging laws and regulations.
- Principles and techniques of preparing effective oral presentations and written materials;
- Use of software tools such as Excel, Access, and auditing software;
- Applicable work rules and policies; and
- Applicable business equipment and desktop applications.

SKILL IN

- Interpreting and applying applicable laws, codes, regulations, and standards;
- Supervising, monitoring, training, and evaluating staff;
- Coordinating deadlines, prioritizing competing demands, and assigning work;
- Provide conflict resolution;
- Reviewing and/or preparing complex reports and other financial documents;
- Exercising political acumen, tact, and diplomacy with internal and external stakeholders and clients;
- Providing critical thinking;
- Understanding and interpreting financial, management process, and operational information;
- 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.*