

## QUALITY CONTROL AND ASSURANCE SPECIALIST

### DEFINITION

Independently plans and conducts quality assurance reviews to ensure that audits and investigations are performed in compliance with established Federal, State, and departmental standards.

### TYPICAL DUTIES

Plans and conducts quality assurance reviews to ensure that investigation and/or audit work is in compliance by performing a combination of the following duties:

- Schedules and conducts quality control and assurance reviews of work plans, ongoing audits and investigations, completed audits and reports of investigation, special review reports, case memorandums, other work products and attestation engagements to determine if audits are conducted in compliance with Federal, State, and departmental standards.
  - Evaluates audit evidence and the results of the review to draw conclusions and make recommendations relating to the objectives of the quality assurance review and follow-up.
  - Prepares and presents written quality assurance reports to management and auditees and/or customers of the scope, objective, and findings of quality assurance and/or follow-up reviews, and recommends the need for corrective or follow-up action.
  - Conducts follow-up audits and/or investigations to determine if recommendations have been implemented or corrective action was taken.
  - Assists the Deputy Inspector General and the Supervising Investigator with updating the Procedure Manual to ensure consistency with the *Principals and Standards for Offices of Inspectors General (Green Book)*, the Generally Accepted Government Auditing Standards (GAGAS) and/or emerging best practices in the field.
  - Advises and informs staff of new and existing quality control policies and procedures.
  - Ensures that checklists and/or work plans are consistently used and completed by the staff in compliance with the procedure manual, standards and the organizations quality control policies and procedures.
  - Documents and evaluates evidence collected and provides quality assurance recommendations to management.
  - Oversees and maintains the department training records to ensure that all staff are current with necessary continuing professional education and training requirements.
  - Plans, coordinates, and ensures that the audit organization is peer reviewed every three years.
- May act as a leader of an investigative team and plan and conduct complex and sensitive investigations regarding possible fraudulent activities.
- Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Quality Control and Assurance Specialist independently plans and conducts ongoing internal audits and/or investigations within the Office of the Inspector General to ensure that work is performed in compliance with established Federal, State and departmental standards.

A Principal Auditor independently conducts and leads the most complex audits which require technical interpretation of policies, regulations and contracts.

A Senior Investigator acts as a leader of an investigative team and plans and conducts complex and sensitive investigations regarding possible fraudulent activities.

A Senior Internal Auditor plans and conducts complex and difficult financial and operational audits. A Senior Internal Auditor may also work on multiple assignments.

## SUPERVISION

General supervision is received from the Deputy Inspector General or the Inspector General over Quality Control and Assurance duties. General supervision is received from the Supervising Investigator over investigative duties.

## CLASS QUALIFICATIONS

### Knowledge of:

- Generally accepted government auditing standards
- Principles and standards for the offices of the Inspector General
- Federal Acquisition Regulations and other pertinent Federal, State, local laws, codes, and contract provisions
- Cost accounting standards
- Fraud investigative techniques and documentation methodologies
- Criminal law, civic law, rules of evidence and expert witness matters
- Quality control policies and procedures
- Methods and techniques of data collection, research and report substantiation and preparation
- Fundamentals of Information technology environments and auditing
- Laws and regulations relevant to auditing, accounting, and financial systems, as well as best practices and nationally recognized internal control frameworks
- Enterprise Risk Management
- Performance management systems
- District organization, programs policies, regulations and procedures

### Ability to:

- Problem solve and deliver results timely and with minimal supervision
- Analyze and interpret authoritative guidance related to auditing standards
- Formulate innovative and creative recommendations for audit process improvement
- Evaluate audit test documentation and/or sufficiency of investigation documentation
- Conduct and document thorough investigations of witnesses, informants, suspects and others
- Identify relevant and material information and effectively analyze and interpret data
- Write clear, and concise and conclusive quality control\assurance reports
- Handle multiple projects and assignments and to prioritize and meet deadlines
- Establish and maintain effective working relationships with all levels of OIG personnel
- Maintain confidentiality of information
- Maintain impartiality and objectivity
- Assign responsibilities
- Express discrete and complex information clearly, orally and in writing

## ENTRANCE QUALIFICATIONS

### Education and Experience:

Graduation from a recognized college or university with a degree in accounting, business, economics, finance, or related field with a minimum of 21 semester or 32 quarter units of accounting/auditing courses, Six years of professional-level audit experience in internal auditing, public accounting, government, or private industry and two years of supervisory audit experience. Additional qualifying experience may be substituted for the required education on a year-for-year basis. Possession of a Certified Public Accountant or Certified Internal Auditor certificate is preferable.

OR

Graduation from a recognized college or university. Additional qualifying experience may be substituted for the required education on a year-for-year basis. Six years of professional-level investigative experience in civil or criminal matters, violations of law, regulations, internal controls, conflicts of interest, or fraudulent activities. Experience as an Office of Inspector General investigator, a law degree, Fraud Examiner or Specialist Certificate from the Association of Certified Fraud Examiners or Association of Certified Fraud Specialists is preferable.

### Special:

A valid driver's license to legally operate a motor vehicle in the State of California and the use of a motor vehicle, or the ability to utilize an alternative method of transportation may be required for some positions.

This class description is not a complete statement of essential functions, responsibilities, or requirements. Requirements are representative of the minimum level of knowledge, skill, and/or abilities. Management retains the discretion to add or change typical duties of a position at any time.

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