

COUNTY OF SOLANO
CLASS SPECIFICATION
ACCOUNTANT-AUDITOR I

CLASS SUMMARY:

This is the entry level in the Accountant-Auditor series. Under Immediate Supervision, learns to perform professional financial, accounting and auditing duties for county-wide programs and activities, including special districts. This is a training level class. Employees may be promoted to journey level without further examination.

DISTINGUISHING CHARACTERISTICS:

This class is distinguished from that of the Accountant-Auditor II class in which this class is used as a training class; employees may have only limited related work experience. The Accountant Auditor I class performs more routine professional tasks and duties. Individuals assigned to the Accountant Auditor I level are not expected to function at the same skill level and exercise less independent discretion and judgment in matters related to work procedures and methods. Work is supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedure are explained as they arise.

The class of Accountant-Auditor is found only in the Auditor-Controller's Office. The Accountant-Auditor class is distinguished from the Accountant class in that the duties of the Accountant-Auditor is broader in scope, encompasses county-wide responsibilities for financial activities, and may be assigned auditing duties.

For purposes of staff development, individuals in this class will be rotated among a variety of accounting and auditing assignments and may be assigned accounting duties in the General Accounting, Property Tax Grants, or Financial Systems Divisions of the Auditor-Controller's Office, or may be assigned auditing duties in the Internal Audit Division.

SUPERVISION RECEIVED AND EXERCISED:

Supervision is provided by the Deputy Auditor Controller. Technical supervision is provided by higher-level Accountant-Auditor staff.

No supervision is exercised over others.

ESSENTIAL DUTIES:

This class represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department.

Accounting Function:

Learns to review and recommend to management for approval various Federal/State grant claims, SB 90 Claims, and other cost and financial reports submitted by other departments.

Participates in the preparation of complex financial reports, such as the Cost Allocation Plan, Property Tax Administration Fee, Daily Jail Rate, and Booking Fees.

Learns to develop revenue and expenditure projections for other departments and outside agencies for budgetary and/or financial data analysis, which have major county-wide impact.

Assists in the development and formulation of county-wide fiscal policies, procedures, and guidelines with regards to cost reporting and Grants accounting in conformity with established standards, laws, rules, and regulations.

Distributes county-wide property taxes, special assessments, bond payments; apportions the interest earnings from the Treasurer's investments to various funds and agencies.

Learns to analyze a variety of periodic complex reports and/or fiscal problems involving cost accounting, statistics, and legal research.

Provides direct technical support to the CAO, Board of Supervisors, courts, grand jury, and the public on matters relating to budgets, analysis of statistical and financial data, and other special projects; interviews staff at all levels to gather information for use in specialized accounting projects.

Learns to plan/recommend procedures for the compilation and calculation of building and equipment usage, allocation of costs based on workflow and staffing patterns, space utilization for various functions.

Performs analytical review of costs and fiscal data; learns to prepare complex and difficult adjusting entries and transfers appropriations.

May review or supervise the work of clerical personnel in making entries, reconciliations or performing other fiscal functions.

Auditing Function:

Assists the audit manager in conducting the annual risk assessment used in developing the annual audit plan and in updating the division's long-range strategic plan; learns to identify risk factors and vulnerability risks.

Meets with county management and audit manager to develop/identify the audit scope and objective; interviews staff at all levels to gather preliminary information for use in planning the audit.

Learns to develop and perform tests of the internal controls and identify opportunities to improve internal controls.

Learns to develop and perform audit tests and procedures which include but are not limited to analysis and/or reconciliation of financial information; analysis of operational and performance information; verification of financial transactions and balances for accuracy, completeness and validity; observation of controls and/or processes, confirmation with outside organizations. Analysis may involve the use of statistical and/or quantitative methodologies performed manually or by using various automated audit tools.

Learns to document and independently and objectively evaluates the audit evidence and the results of audit tests to draw a conclusion regarding the objectives of the audit; identifies the possible causes and any contributing factors of any conditions that negatively impact the county's ability to meet its objectives.

Learns to develop feasible and cost-effective recommendations concerning identified weaknesses or conditions.

Prepares and presents written reports to county management and outside agencies based on the independent assessment of documented audit evidence.

Prepares financial statements in accordance with generally accepted accounting principles.

Reviews and makes recommendations to improve the effectiveness and efficiency of accounting systems and procedures; reviews the corrective action/determine status of audit findings.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of:

Principles and practices of accounting and auditing.

Accounting practices, theories, procedures, laws, rules, and regulations including internal control systems, cost accounting, and general ledger and automated accounting systems.

Skills and/or Ability to:

Utilize standard office procedures, practices and equipment, computers and software programs typically used in the position.

Understand, interpret and apply applicable laws, regulations and policies.

Analyze fiscal data and operating procedures of routine complexity and make projections and recommendations.

Understand electronic and manual accounting systems.

Apply policies, procedures, and activities of the County and of departmental practices as they pertain to the performance of duties relating to the position; learn terminology, principles, and methods utilized within the department.

Prepare financial reports, or sections thereof; understand and analyze expenditure reports; identify problems, determine potential impact and identify possible causes.

Understand program objectives in relation to departmental goals and procedures.

Gather information/data.

Communicate clearly and concisely, both orally and in writing.

Maintain confidentiality of information.

Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work including those who have objectives counter to assigned role.

Learn principles of supervision, including selection, training, evaluation, and discipline.

EDUCATION AND EXPERIENCE:

Bachelor's Degree from an accredited college or university is required in business administration, accounting, auditing, finance, financial management or closely related field. Course work must have included at least 12 semester or 18 quarter units in accounting.

LICENSING, CERTIFICATION AND REGISTRATION REQUIREMENTS:

Possession of or ability to obtain a valid Class C California driver's license is required. Independent travel may be required.

SUPPLEMENTAL INFORMATION:

Individuals of this class should demonstrate necessary knowledge and abilities to be promoted to Accountant-Auditor II within 24 months of appointment.

Employees may be promoted from the entry to the journey level without further examination in flexibly staffed classes.

This class may be used to underfill positions allocated to other classes in the series for training, budgetary or staffing purposes.

WORKING CONDITIONS:

Office Work: Employees in this class will most often be working in an office setting.

Traffic Hazards: Employees in his class may be required to operate a vehicle and thus may be subject to traffic hazards while driving.

Disruptive/Confrontational Human Contacts: employees in this class may be subject to disruptive and confrontational people.

PHYSICAL REQUIREMENTS:

Mobility and Dexterity: Positions in the class typically require stooping, kneeling, reaching, standing, walking, fingering, grasping, feeling (i.e. sense of touch), and repetitive motion. Tasks may involve extended periods of time at a keyboard or workstation.

Lifting, Carrying, Pushing and Pulling – Light Work: Employees in this class will be exerting up to 10 pounds of force occasionally and/or up to 5 pounds of force frequently, and/or a negligible amount of force constantly to move objects.

Vision: Positions in this class require the employee to have close visual acuity, with or without correcting, to prepare and analyze data and figures, transcribe, view a computer, read, etc. Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Positions in this class also may require employees to have depth perception in order to operate motor vehicle.

Hearing/Talking: Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction, and have the ability to receive detailed information through oral communication. Positions in this class required the employee to express or exchange ideas by means of the spoken word.

OTHER REQUIREMENTS

Background Checks: The County may conduct a background check and a reference check on candidates prior to appointment to a position within this class. The background check may include the State of California Department of Justice, the Federal Bureau of Investigation, the Child Abuse Central Index and criminal checks in any City/County where the applicant has live, worked or gone to school.

CLASS HISTORY AND CLASS INFORMATION:

- Date Approved by the Civil Service Commission: September 2000
- Date Adopted by the Board of Supervisors: June 30, 2003
- Date(s) Revised: November 2002, February 2017