

COUNTY OF SOLANO

ACCOUNTANT-AUDITOR I

DEFINITION

Incumbents learn to perform professional financial, accounting and auditing duties for county-wide programs and activities, including special districts.

CLASS CHARACTERISTICS

Accountant-Auditor I is the entry level in the Accountant-Auditor series. Since this class is used as a training class, employees may have only limited related work experience. This class is distinguished from the Accountant-Auditor II by the former's performance of the more routine professional tasks and duties assigned to positions within this series. Positions assigned to this 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.

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-Auditors is broader in scope, encompasses county-wide responsibilities for financial activities, and may be assigned auditing duties.

For purposes of staff development, incumbents 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

Receives direct supervision from the Deputy Auditor Controller and may receive technical supervision from higher-level Accountant-Auditor staff.

Exercises no supervision.

EXAMPLES OF DUTIES –*Duties may include but are not limited to the following:*

Accounting Specialty:

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 Specialty:

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.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Generally accepted accounting and auditing principles.

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

Skill to:

Operate office equipment including a personal computer, copy and fax machines and printers.

Ability to:

Learn, interpret, and apply legal and procedural requirements; interpret and apply professional accounting and auditing principles and standards.

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

Understand electronic and manual accounting systems.

Learn and explain County financial processes and systems to others; learn principles and practices of government accounting; learn principles of management theory.

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 effectively both verbally and in writing; establish and maintain working relationships with vendors, county staff, management, state employees, and the general public; maintain impartiality and objectivity; maintain confidentiality of information.

Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

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

EXPERIENCE AND EDUCATION/TRAINING

Experience:

Some bookkeeping, accounting, and/or auditing experience desirable.

Education/Training:

Bachelor's Degree from an accredited college or university is required in business administration, preferably in finance, financial management, auditing or accounting. Course work must have included 30 semester or 45 quarter units of upper division courses in accounting, and/or auditing.

SPECIAL REQUIREMENTS

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

Independent travel may be required.

SUPPLEMENTAL INFORMATION

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

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

ADA COMPLIANCE

Physical Ability: Tasks involve the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or workstation.

Sensory Requirements: Requires the ability to recognize and identify similarities and differences between shade, degree or value of colors, shapes, sounds, forms, textures or physical appearance associated with job-related objects, materials, tasks or people.

Environmental Factors: Requires the ability to work under conditions where exposure to environmental factors poses a limited risk of minor injury or illness.

Director of Human Resources

Established Date: September 2000
Revised Date: November 2002
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