

COUNTY OF SOLANO

ACCOUNTANT - AUDITOR II

DEFINITION

Performs professional level financial, accounting and auditing duties for county-wide programs and activities; prepares financial reports; conducts analytical review of financial information; prepares projections; performs research and analysis of accounting and statistical data.

CLASS CHARACTERISTICS

Accountant-Auditor II is the journey level in the Accountant-Auditor series, performing a full range of moderately complex professional auditing and accounting functions. Positions assigned to this class are expected to work independently and exercise judgment and initiative. Positions in this class receive only occasional instruction or assistance as new or unusual situations arise, and are expected to become fully aware of the operating procedures and policies of the work unit. This class is distinguished from the Accountant-Auditor III in that the latter performs or leads major specialized Accounting activities, or independently performs the most difficult or complex audits. The Accountant-Auditor class is distinguished from the Accountant class in that the duties of the Accountant-Auditors is broader in scope, encompass county-wide responsibilities for financial activities as opposed to departmental activities; in addition Accountant-Auditors may be assigned auditing duties. Employees ensure that activities are executed according to established policies, procedures, laws and regulations, and assist in formulating and recommending fiscal policies and guidelines.

The class of Accountant-Auditor is found only in the Auditor-Controller's Office. 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 general supervision from the Deputy Auditor-Controller.

May provide technical and functional assistant to clerical, paraprofessional, and professional accounting staff.

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

Reviews and recommends 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.

Develops revenue and expenditure projections for other departments and outside agencies for budgetary and/or financial data analysis.

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.

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

Provides direct technical support to the Chief Administrative Officer, 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.

Plans and recommends 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.

Provides technical accounting training to all County fiscal staff; analyzes administrative and accounting weaknesses and provides training as deemed necessary; develops and maintains training manuals; conducts surveys and gathers data to determine training needs; develops and maintains County-wide accounting manual; monitors all changes in governmental accounting principles.

May oversee or review the work of clerical or payroll personnel in making entries, reconciling information or performing other fiscal functions.

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.

Develops and performs tests of the internal controls and identifies opportunities to improve internal controls.

Develops and performs audit tests and procedures including 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.

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

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

Analysis involving statistical and/or quantitative methodologies performed manually or by using various automated audit tools.

Skills to:

Utilize basic office equipment.

Ability to:

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.

Perform mathematical calculations.

Understand electronic and manual accounting systems.

Explain County financial processes and systems to others.

Train others in accepted general governmental accounting principles, procedures, rules and regulations.

Apply accounting and/or auditing principles and practices of government accounting.

Prepare financial reports, or sections thereof.

Understand and analyze expenditure reports.

Understand program objectives in relation to departmental goals and procedures;

Communicate clearly and concisely, both orally and in writing; compose correspondence independently.

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

Maintain confidentiality of information.

Experience and Education/Training

Experience:

Two (2) years of professional accounting or auditing experience in accounting, performing internal, financial and operational auditing and preparing/writing audit reports.

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 III 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: Some tasks require visual perception and discrimination. Some tasks require oral communications ability.

Environmental Factors: Tasks may risk exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, fumes, violence, disease, pathogenic substances, and traffic hazards.

Director of Human Resources

Established Date: September, 2000

Revised Date: November 2002

BOS Date: June 30, 2003