

COUNTY OF SOLANO

ACCOUNTANT-AUDITOR III

DEFINITION

Performs complex professional financial, accounting and auditing duties for county-wide programs and activities.

CLASS CHARACTERISTICS

Accountant-Auditor III is the advanced journey level in the Accountant-Auditor series. Incumbents perform or lead major specialized Accounting activities, or independently perform the most difficult or complex audits. Employees in this class possess highly specialized knowledge, abilities, skills, and experience, and carry out necessary activities without direction except as new or unusual circumstances arise. Judgment is required both in interpreting established policies, goals, and objectives, and in applying concepts, plans, and strategies. Incumbents at the III level may provide technical and functional supervision over clerical, paraprofessional, and professional accounting staff.

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 as opposed to departmental 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 general supervision from the Deputy Auditor-Controller.

May provide technical and functional supervision over clerical, paraprofessional, and professional accounting staff.

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

Provides technical training to County staff and outside agencies; provides technical support to CAO, Board of Supervisors and the public.

Acts as lead worker in absence of supervisor on special projects and in some areas of division's operations.

Accounting Specialty:

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, Booking Fees, and the General Purpose Financial Statements.

Develops 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 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.

Provides technical accounting & system support to Integrated Fund Accounting System users, departments, and special districts.

Analyzes a variety of periodic complex reports and/or fiscal problems involving cost accounting, statistics, legal research, and general accounting; monitors fiscal activity county-wide to ensure compliance with the budget act.

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.

Plans/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; prepares complex and difficult financial statements or reports; coordinates the annual grand jury audit.

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

Auditing Specialty:

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 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.

Documents 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.

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:

Thorough knowledge of generally accepted accounting and auditing principles, practices, theories, procedures, laws, rules, and regulations including internal control systems, cost accounting, and general ledger and automated accounting systems.

Skill to:

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

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.

Explain County financial processes and systems to others.

Understand principles and practices of government accounting.

Prepare financial reports, or sections thereof.

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

Understand and analyze expenditure reports; gather information/data.

Establish and maintain working relationships with vendors, county staff, management, state employees, and the general public; maintain impartiality and objectivity; maintain confidentiality of information.

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

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

EXPERIENCE AND EDUCATION/TRAINING

Experience:

Three (3) 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, preferably in business administration, 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 may be required. Independent travel may be required.

SUPPLEMENTAL INFORMATION

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

BOS Date: June 30, 2003