



## **SUPERVISING ACCOUNTANT/AUDITOR**

### **DEFINITION**

Under general supervision, supervises the internal auditing function for the County; performs professional internal auditing and accounting work relating to County accounting procedures and records.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision or direction for assigned supervisory or management personnel. Supervises the work of accounting and support staff.

### **CLASS CHARACTERISTICS**

This is the first full supervisory class in the accounting and auditing series, responsible for planning, organizing, supervising, and reviewing the work of a group of accountant/auditors and support staff. The incumbent is also expected to independently perform the full range of accounting and auditing duties. Incumbents possess a thorough knowledge of governmental accounting procedures and exercise sound independent judgment within established guidelines. This class is distinguished from management classes in that, the latter has management-level responsibility for both accounting and general auditing functions.

### **EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)**

- Supervises internal auditing and related support staff and activities; plans, schedules and assigns work.
- Participates in the hiring of assigned staff; trains staff in County and departmental policies and procedures.
- Evaluates employee performance, counsels employees, and effectively recommends initial discipline and other personnel decisions.
- Reviews and analyzes departmental and County accounting procedures for conformance with laws, regulations and accepted accounting practices; recommends improvements to such procedures to ensure compliance with laws and regulations.
- Prepares and directs the preparation of audits, financial statements and varied fiscal reports.
- Reviews accounting documents to ensure accuracy of information and calculations and makes correcting entries.
- Examines supporting documentation to establish proper authorization and conformance with agreements, contracts, and state and federal regulations.
- Prepares and maintains control and subsidiary accounting records involving a variety of transactions and accounts.
- Maintains expenditure and budgetary control accounts and records; reviews, analyzes and adjusts budgets for departmental and County funds; conducts annual audit of special districts.
- Analyzes programs and legislation to determine fiscal and budgetary impact; prepares budgetary appropriation transfers and supplemental budgets.
- Reviews and recommends modifications to accounting systems and procedures.
- Provides technical support to outside auditors and governmental program auditors.
- Attendance and punctuality that is observant of scheduled hours on a regular basis.
- Performs related work as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Supervisory principles and practices, including work planning and evaluation and employee training and discipline.
- Principles, practices, and terminology of general, fund, and government auditing and budgeting.
- Principles and practices of both internal and external audits.
- Principles and practices of business data processing, particularly related to the processing of accounting information.
- Applicable laws regulating public fiscal operations.
- Auditing and reconciliation principles and methods.

### **Skill in:**

- Planning, assigning, supervising, reviewing, and evaluating the work of staff.
- Training staff in work procedures.
- Auditing a variety of internal documents, procedures, and reports.
- Analyzing, balancing reviewing, interpreting, and reconciling financial reports and transactions.
- Ensuring proper authorization and documentation for disbursements and other transactions.
- Preparing clear, concise, and complete financial reports, statements, audit reports, and audit work papers. Making accurate mathematical and statistical calculations.
- Maintaining accurate records and files.
- Exercising sound independent judgment within established procedural guidelines.
- Establishing and maintaining effective working relationships with those contacted in the course of work.

### **Education and Experience:**

*A combination of the required experience, education, and training that would provide the essential knowledge, skills, and abilities is qualifying; however, education may not solely substitute for the required experience.*

Equivalent to graduation from an accredited four-year college or university in accounting, finance, business administration, economics, or a closely related field;

AND

Either two years of internal auditing experience at a level equivalent to the County's class of Accountant/Auditor OR three years of journey-level accounting experience at a level equivalent to the class of Accountant II.

### **Licenses and Certificates:**

- Possession of, or ability to obtain and maintain, a valid California or Nevada Driver's License and a satisfactory driving record.

## **PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and to visit various County and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment. Positions in this classification

occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds. Reasonable accommodations will be made for individuals on a case-by-case basis.

### **ENVIRONMENTAL CONDITIONS**

Employees work primarily in an office environment with moderate noise levels and controlled temperature conditions, and occasionally in the field where they may be exposed to inclement weather. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

### **WORKING CONDITIONS**

If assigned to a Law and Justice Department, incumbents must pass a thorough background investigation.