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Bargaining Unit: PL
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PA # 7/AA.1-2

County of El Dorado
June 1990

ACCOUNTANT/AUDITOR

DEFINITION

Under general ~~supervision~~direction, performs complex, professional internal and/or external financial audits; performs advanced and complex professional accounting work relating to County accounting procedures and records and the preparation of associated~~various~~ ledgers, journals, and financial reports; and performs related duties as assigned.

DISTINGUISHING SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned supervisory or management personnel. May exercise technical and functional lead direction over subordinate professional and other staff, and provide training as assigned.

CLASS CHARACTERISTICS

~~This is an advanced professional-level class in the auditing and accounting series. Positions in this class are expected to independently perform the full range of auditing as well as accounting duties. Successful performance requires. Incumbents exercise a thorough knowledge of governmental accounting procedures and the ability to exercise sound high level of discretion and independent judgment within established guidelines. in performing complex internal and external financial audits in addition to the full range of professional accounting duties. Incumbents may also serve as lead workers with responsibility for assigning, prioritizing, guiding, and monitoring the work performed by subordinate professional Accountants and other accounting staff.~~

~~This class is distinguished from Supervising Accountant/Auditor, which is II in that the latter performs the first full supervisory range of journey-level with accounting duties but does not prepare audits or perform formal lead work as a preponderant responsibility for general accounting and financial reporting functions.~~

EXAMPLES OF DUTIES/TYPICAL JOB FUNCTIONS (Illustrative Only)

- ~~• 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.~~
- ~~• Confers with operating departments to establish new and revised policies and procedures.~~
- ~~• Reviews accounting documents to ensure accuracy of information and calculations and makes correcting entries.~~

- Conducts complex internal and/or external audits in accordance with standard auditing procedures; examples include audits of special districts, County funds being managed by third parties, or the records of external parties to verify payment of financial obligations to the County.
- Defines the scope and goals of proposed audits and designs audit plans.
- Examines supporting documentation provided during the audit to establish proper authorization and ~~conformance~~conformance with agreements, contracts, and state and federal regulations; reviews and analyzes accounting documents and procedures for accuracy of information and calculations, and determines their conformance with laws, regulations, and accepted accounting practices; recommends correcting entries and/or process improvements to ensure compliance with laws and regulations.
- Prepares and presents reports of audit findings.
- 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.
- Reviews claims for referral of tax monies and prepares claims for reimbursement.
- 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.~~
- May provide lead direction, training, and review of subordinate staff work; determines work priorities; assigns and monitors work quality and progress.
- May provide input into employee selection decisions, performance evaluations, and disciplinary matters; may counsel staff and recommend appropriate discipline and other personnel actions.
- Provides technical support to outside auditors and governmental program auditors.
- ~~Attendance and punctuality that is observant of scheduled hours on a regular basis.~~
- Performs ~~other related~~ duties ~~as~~ assigned.

QUALIFICATIONS

Knowledge of:

- ~~Principles~~ Advanced principles, practices, and terminology of general, fund, and government auditing and budgeting.
- Advanced auditing reconciliation principles and methods.
- Advanced principles and practices of internal and external auditing.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to public government financial operations.
- Principles and practices of business organization and public administration.
- Principles and procedures of financial recordkeeping.
- Principles of providing functional direction and training.
- 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:

- ~~Auditing a variety of internal documents, procedures and reports.~~
- Analyzing, balancing reviewing, interpreting and reconciling Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and County staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and programs, projects, and task coordination.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation

Ability to:

- Plan and conduct complex audits of accounting information and processes to determine compliance with legal requirements and accepted accounting practices.
- Prepare clear, concise, and complete financial reports, statements, audit reports; audit work papers.
- Plan, organize, prioritize, and lead the work of professional, technical, and administrative accounting staff.
- Train staff in work procedures.
- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Apply pertinent federal, state, and local laws, rules, and regulations.
- Apply County and department policies and procedures.
- Examine and verify financial documents and reports.
- Analyze, balance, review, interpret, and reconcile financial reports and transactions.
- ~~Ensuring~~ Ensure proper authorization and documentation for disbursements and other transactions.
- ~~Preparing clear, concise and complete financial reports, statements and audit reports and audit work papers.~~
- Exercising Exercise sound, independent judgment within established procedural guidelines.
- Making Make accurate mathematic and statistical calculations.

➤ ~~Maintaining~~ Maintain accurate records and files.

➤ ~~Establishing and maintaining~~ Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.

➤ Effectively represent the department and the County in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.

➤ Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.

➤ Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.

➤ Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.

➤ Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.

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

Other Requirements:

~~Must possess a valid driver's license.~~

Education and Experience:

Any combination of the required experience, education, and training that would provide the essential knowledge, skills, and abilities is qualifying.

Equivalent to ~~graduation~~ a bachelor's degree from ~~a~~ an accredited four-year college or university with major coursework in accounting, finance, business administration, economics, or a closely related field and three;

AND

Two (2) years of journey-level accounting experience, preferably in a governmental including at least one (1) year conducting or participating in public agency. Internal audit experience is desirable financial audits.

Licenses and Certifications:

➤ Possession of, or ability to obtain, a valid California Driver's License by time of appointment and a satisfactory driving record.

PHYSICAL DEMANDS

~~Must possess~~ **NOTE:** ~~The above qualifications are a typically accepted way of obtaining the required knowledge and skills.;~~ mobility to work in a standard office setting and use standard office equipment, including mainframe and desktop computers; vision to read printed materials and digital displays; cognition to accurately identify transactions by type, execute applicable standard policies and procedures, and compile and analyze fiscal data; and, hearing and speech to communicate in person, before groups, and over the telephone. This is a 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 file information. Employees must possess the ability to lift, carry,

push and pull materials and objects up to 25 pounds with proper equipment. Reasonable accommodations will be made for individuals on a case-by-case basis.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.