

COUNTY OF SOLANO
CLASS SPECIFICATION
ACCOUNTANT-AUDITOR III

CLASS SUMMARY:

This is the advanced journey level of the Accountant-Auditor series is characterized by the responsibility to perform complex professional financial, accounting and auditing duties for county-wide programs and activities.

DISTINGUISHING CHARACTERISTICS:

This class is distinguished from the Accountant-Auditor I and II classes in which Individuals in the Accountant-Auditor III class perform or lead major specialized accounting activities, or independently perform the most difficult or complex audits.

Accountant-Auditor III is the advanced journey level in the Accountant-Auditor series. Individuals 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.

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-Auditor 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:

Supervision is provided by the Deputy Auditor-Controller.

Employees in this class may provide technical and functional supervision over clerical, paraprofessional, and professional accounting staff.

ESSENTIAL DUTIES: – This class specification represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department. 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 Function:

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 Function:

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.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

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.

Skills and/or Ability to:

Utilize standard office procedures, practices and equipment, computers and software programs typically used in the position.

Understand, interpret and apply applicable laws, regulations and policies.

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

Explain County financial processes and systems to others.

Apply policies, procedures, and activities of the County and of departmental practices as they pertain to the performance of duties relating to the position; learn terminology, principles, and methods utilized within the department.

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, maintain, and foster positive and harmonious working relationships with those contacted in the course of work including those who have objectives counter to assigned role.

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

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

EDUCATION AND EXPERIENCE:

Three (3) years of professional accounting or auditing experience in accounting, performing internal, financial and operational auditing and preparing/writing audit reports.

Bachelor's Degree from an accredited college or university is required in business administration, accounting, auditing, finance, financial management or closely related field. Course work must have included at least 12 semester or 18 quarter units in accounting.

LICENSNG, CERTIFICATION AND REGISTRATION 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.

WORKING CONIDITIONS:

Office Work: Employees in this class will most often be working in an office setting.

Traffic Hazards: Employees in his class may be required to operate a vehicle and thus may be subject to traffic hazards while driving.

Disruptive/Confrontational Human Contacts: employees in this class may be subject to disruptive and confrontational people.

PHYSICAL REQUIREMENTS:

Mobility and Dexterity: Positions in the class typically require stooping, kneeling, reaching, standing, walking, fingering, grasping, feeling (i.e. sense of touch), and repetitive motion. Tasks may involve extended periods of time at a keyboard or workstation.

Lifting, Carrying, Pushing and Pulling – Light Work: Employees in this class will be exerting up to 10 pounds of force occasionally and/or up to 5 pounds of force frequently, and/or a negligible amount of force constantly to move objects.

Vision: Positions in this class require the employee to have close visual acuity, with or without

correcting, to prepare and analyze data and figures, transcribe, view a computer, read, etc. Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Positions in this class also may require employees to have depth perception in order to operate motor vehicle.

Hearing/Talking: Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction, and have the ability to receive detailed information through oral communication. Positions in this class required the employee to express or exchange ideas by means of the spoken word.

OTHER REQUIREMENTS:

Background Checks: The County may conduct a background check and a reference check on candidates prior to appointment to a position within this class. The background check may include the State of California Department of Justice, the Federal Bureau of Investigation, the Child Abuse Central Index and criminal checks in any City/County where the applicant has live, worked or gone to school.

CLASS HISTORY AND CLASS INFORMATION:

- Date Approved by the Civil Service Commission: September 2000
- Date Adopted by the Board of Supervisors: June 30, 2003
- Date(s) Revised: November 2002, February 2017