



Class Codes: *Level A: 1-0288*
Level B: 1-0289
Level C: 1-0290
FLSA: Exempt
EEO: 1
Bargaining Unit: 1
Revised: 10/2020

ASSISTANT AUDITOR-CONTROLLER

DEFINITION

Under general direction, assists the County Clerk/Auditor-Controller with planning, organizing, directing and managing one or more functions and operations of the County Clerk/Auditor-Controller Office; to provide supervision and training for assigned staff in the County Clerk/Auditor-Controller Office; to performs a variety of difficult, complex and specialized assignments in the accounting and auditing of County financial records and conducting fiscal and budget administration; provides general assistance and answer questions regarding Clerk/Auditor-Controller functions, policies, and procedures; performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This is a management classification responsible for providing direct assistance to the County Clerk/Auditor-Controller, as well as exercising day-to-day direction, supervision, and oversight for delegated functions and staff in the County Clerk/Auditor-Controller Office. Incumbents also perform a variety of complex accounting and auditing, as well as fiscal and budget administration and analysis assignments.

An entry-level incumbent performs routine, discrete property tax functions under direct supervision; as experience is gained, there is greater independence of action within established guidelines. A journey-level incumbent is fully competent to independently perform the full range of property tax functions. An advanced-level incumbent performs a broader range of delegated functions and possess a valid Certified Public Accountant license issued by the State of California and may be assigned accounting and auditing functions that require a CPA.

The classification-level of the position will be based upon the incumbent's qualifications and experience-level.

This is a discrete classification. The incumbent in this management position serves at the pleasure of his/her appointing authority, which means the employment relationship is at-will, and that the County of Lake or the employee may terminate the relationship at any time, with or without cause.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Auditor-Controller/County Clerk. Manages the work of professional, technical, and administrative support staff.

EXAMPLES OF ESSENTIAL DUTIES

Class specifications are intended to present a descriptive list of the scope of duties performed by employees in this class and are not intended to reflect all duties performed within the job.

- Assists with planning, organizing, delegating, and coordinating the functions of the County Clerk/Auditor-Controller Office.
- Assists with the hiring, supervising, evaluating, and training of department staff in accordance with County personnel rules.
- Performs a variety of complex accounting and auditing functions that require a CPA license.

- Develops and implements financial record-keeping methods and procedures.
- Directs financial analysis and record-keeping work related to the collection, disbursement, and proper allocation of County funds.
- Works with County management and special district officials to provide advice and consultation on budget procedures, expenditures, code, and law changes.
- Assists with compiling and preparing the annual County budget.
- Oversees and assists with balancing journals and ledgers.
- Develops and coordinates the implementation of cost tracking systems, including maintaining information for State Mandated Cost billings.
- Keeps abreast of legislative changes and legal issues involving the County government.
- Oversees the development, preparation, and submission of financial statements and reports.
- Assists with the development and control of the Department budget.
- Represents the County Clerk/Auditor-Controller with the public, boards, commissions, and representatives of other government agencies, as delegated.
- May serve as County Clerk/Auditor-Controller, as assigned.
- Performs related duties as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

- Operations, policies, procedures, and legal requirements of the County Clerk/Auditor-Controller Office.
- General accounting theory, principles, and practices and their application to a variety of accounting transactions and problems.
- California property tax law.
- Organization and functions of local, state, and federal government entities, especially as they relate to County fiscal functions.
- Laws, rules, regulations, and policies affecting the financial operations, financial transactions, and payroll system of the County.
- Generally accepted accounting principles.
- Governmental Accounting Standards Board pronouncements.
- Governmental accounting and budgeting.
- Fiscal and program auditing theory, principles, and techniques and their application to government finance and operations.
- Payroll laws and administration.
- Principles of account classification.
- Budget development and control.
- Computerized financial management systems, payroll, and property tax systems.
- Principles of management, supervision, training, and employee evaluation.

Ability to:

- Assist with planning, directing, coordinating, and managing the functions of the County Clerk/Auditor-Controller Office.
- Perform a variety of complex accounting, auditing, and financial transaction work.
- Analyze and evaluate financial, program, and operational information, researching and gathering appropriate information to resolve problems.
- Provide supervision, training, and timely work evaluations for assigned staff.
- Monitor and update fiscal, operational, and program records.
- Develop objective analyses and recommendations for use by County management.
- Oversee the preparation and prepare a variety of financial and audit reports and statements.
- Gather, organize, analyze, and present a variety of information.

- Make mathematical calculations quickly and accurately.
- Assist with the development and utilization of computerized financial management systems, payroll, and property tax systems.
- Effectively represent the County Clerk/Auditor-Controller with County management and staff, boards and commissions, the public, and representatives of other government agencies.
- Regularly work well under pressure, meet multiple and sometimes conflicting deadlines.
- Constantly demonstrate cooperative behavior with colleagues, supervisors, and customers/clients.

Licensing and Certifications:

Possession of, or ability to obtain, an appropriate valid California Driver’s License.

Level C: Possession of an active and clear California Certified Public Accountant license.

Education and Experience:

Level A: Bachelor’s degree from an accredited four-year college or university with major coursework in accounting, finance, business administration, public administration, or a closely related field and five (5) years of responsible professional work experience in accounting, auditing and/or financial analysis, including at least two (2) years of experience in a supervisory or management capacity.

Level B: What are the minimums for level B?

Level C: Bachelor’s degree from an accredited four-year college or university with major coursework in accounting, finance, business administration, public administration, or a closely related field and five (5) years of responsible professional work experience in accounting, auditing and/or financial analysis, including at least two (2) years of experience in a supervisory or management capacity.

Additional directly related education and/or experience may be substituted.

WORKING CONDITIONS, ADA, AND OTHER REQUIREMENTS

The County of Lake is an equal opportunity employer. The County of Lake will comply with its obligations under the law to provide equal employment opportunities to qualified individuals with disabilities.

Positions in this class typically require: sitting, stooping, kneeling, crouching, reaching, standing, walking, pushing, pulling, lifting, fingering, grasping, talking, hearing, seeing, and repetitive motions.

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

Light Work: Exerting up to 25 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for light work.

Employees work primarily in an office environment with moderate noise levels, 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.

Incumbents generally work outside of a typical office environment and may be exposed to extreme temperatures, loud noise, fumes, noxious odors, dust, mist, gases, and poor ventilation; underground, confined, or restricted workspaces.

Positions in this class may require local and statewide travel as necessary.

Disaster Service Workers: As members of the County of Lake Emergency Services Organization, all County of Lake employees are designated as Disaster Service Workers during a proclaimed emergency and may be required to perform certain emergency services at the direction of the department/county.

The contents of this class specification shall not be construed to constitute any expressed or implied warranty or guarantee, nor shall it constitute a contract of employment. The County of Lake assumes no responsibility beyond the general accuracy of the document, nor does it assume responsibility for any errors or omissions in the information contained herein. The contents of this specification may be modified or revoked without notice. Terms and conditions of employment are determined through a “meet and confer” process and are subject to the Memorandum of Understanding currently in effect.