



Class Code: 4-0028
FLSA: Non-Exempt
EEO: 4
Bargaining Unit: 4
Revised: 10/2020

ACCOUNTANT-AUDITOR, SENIOR

DEFINITION

Under general direction, performs a variety of the most complex accounting, fiscal analysis, and auditing work in the preparation, maintenance, and analysis of county fiscal records and financial transactions; interprets and applies county fiscal policies and procedures; provides lead direction, work coordination and training for other staff; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This is the advanced-level class in the Accountant-Auditor series. Incumbents are assigned exclusively to the Auditor-Controller's Office.

Incumbents have a greater degree of independence and lead work responsibility than individuals assigned to the lower-level classes. Incumbents are distinguished by their responsibility for conducting a variety of the most complex accounting and auditing work requiring substantial knowledge and background.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from management staff, depending on areas of work assignments. Provides lead direction, work coordination, and training, as assigned.

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.

- Performs the most complex accounting and auditing work in the establishment and maintenance of County fiscal records.
- Maintains a variety of ledgers and journals.
- Reviews fiscal records to ensure proper disbursement of funds.
- Tracks grant funds and consolidates data.
- Maintains and balances revenue information.
- Audits financial records and prepares information for outside audits.
- Prepares a variety of financial reports and statements.
- Assists with the development and control of budget information.
- Performs special financial analysis assignments.
- Coordinates balancing of cash accounts with the banks and other responsible county departments.
- Coordinates posting of journal entries.
- Reconciles problem accounts.
- Oversees contract administration.
- Provides lead direction, work coordination, and training, as assigned.
- Serves as a liaison with other government agencies, auditors, and the public.
- Interprets and applies all county accounting policies, generally accepted accounting principles and all rules and regulations of governmental accounting across multiple functions.
- Advises and assists a variety of fiscal managers, analysts, and accounting staff in other departments.
- Prepares and provides documentation for the annual audits.

- Performs verification of draft financial audit reports.
- Performs adjusting entries, after verification, as requested in audit reports.
- Provides other county staff with a variety of information regarding fiscal processes and procedures.
- Performs some coordination responsibilities regarding the county's computerized financial management, payroll, and tax systems.
- May maintain and update the general ledger.
- May prepare annual county/department cost allocation plans.
- May assist with payroll functions, as needed.
- May assist with coordination of property tax fiscal accounting with the Assessor's Office and Tax Collector's Office, as necessary.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Federal, state and local laws, rules, regulations, and policies applicable affecting the financial operations and transactions of the County.
- Principles, practices, and methods of public and governmental accounting and financing, including budgeting and auditing and their application to operations.
- Auditing theory, principles, and techniques and the application thereof to government finance.
- Principles and practices of financial analysis, auditing, and reporting.
- County and department policies and procedures.
- Business arithmetic concepts.
- Customer service principles and techniques.
- Applicable business equipment, databases, and software applications, as assigned.
- Proper English spelling, grammar, and punctuation.
- Principles of lead direction, work coordination, and training.

Ability to:

- Provide lead direction, work coordination, and training, as assigned.
- Perform a variety of the most complex accounting, auditing, and financial transaction work.
- Analyze, interpret, and apply Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB).
- Analyze financial data and draw sound conclusions.
- Prepare, gather, organize, analyze, and present a variety of financial information and reports.
- Perform accurate arithmetic, financial, and statistical computations.
- Monitor and update fiscal records.
- Communicate effectively.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Deal tactfully and courteously with the public and other staff.
- Constantly demonstrate cooperative behavior with colleagues, supervisors, customers, and clients.
- Utilize a computer, relevant software applications, and/or other equipment as assigned.
- Provide lead direction, work coordination, and training, as assigned.

Licensing and Certifications:

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

Possession of a Certified Public Accountant license is highly desirable.

Education and Experience:

Bachelor's degree in accounting, business administration, finance, economics, or a directly related field and four (4) years of experience performing accounting, auditing, and/or fiscal control activities. 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.