

ACCOUNTANT AUDITOR II

DEFINITION

Under direction, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to maintain information on County tax rates and rolls; to assist with control of the County's or a Department's budget; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the journey level in the Accountant/Auditor class series. Incumbents perform a variety of complex accounting and auditing work. Incumbents are expected to have substantial accounting and auditing knowledge and background. Incumbents may be assigned responsibility for a special fiscal area such as fiscal monitoring for a department or departments which have complex financial reporting requirements.

REPORTS TO

Assistant Auditor/Controller.

CLASSIFICATIONS DIRECTLY SUPERVISED

None

ACCOUNTANT/AUDITOR II - 2

EXAMPLES OF DUTIES

Performs technical accounting work in the establishment and maintenance of County fiscal records; maintains a variety of ledgers and journals; reviews fiscal records to insure proper disbursement of funds to different accounts; posts claims to cost centers, detailing account to be charged; prepares financial statements and reports; may conduct audits of County funds and programs; assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements; maintains fixed asset inventories; assists with processing additions, changes, and deletions to the County tax rolls; maintains proper tax roll fiscal balances; computes and figures tax penalties as appropriate; analyzes the impact of the tax roll changes on County revenue; apportions tax roll monies to the proper accounts and funds; reviews and reconciles County and special district warrants; reviews and evaluates County and special district accounting systems to determine the need for new systems or revision of existing systems; maintains proper controls on trust accounts; provides backup for County payroll preparation; gathers information for the preparation and control of the County budget; operates computers, maintaining and updating files and databases; operates office equipment.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; continuous contact with staff and the public.

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DESIRABLE QUALIFICATIONS

Knowledge of:

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Governmental cost accounting and budgeting procedures.
- Auditing theory, principles, and techniques and their application to government finance.
- Laws and regulations affecting the financial operations of the County and special districts.
- Principles of account classification.
- Budget development and control.
- Office management methods and procedures.

Ability to:

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.

Training and Experience: Any combination of training and experience which would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

One (1) year of experience comparable to that of an Accountant/Auditor I with Plumas County.

Equivalent to successful completion of the courses required for a major in accounting at an accredited four (4) year college or university; or successful completion of a professional accounting curriculum given by an approved institution which included courses in elementary and advanced accounting, auditing, cost accounting, and business law.

Special Requirements: Possession of a valid California Driver's License issued by the State Department of Motor Vehicles.