

**ACCOUNTANT AUDITOR I**

**DEFINITION**

Under supervision, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to assist with the maintenance of information on County tax rates and rolls; to assist with control of the County's budget; to learn the methods and procedures used by the Auditor/Controller's Office; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Accountant/Auditor class series. Incumbents perform a variety of less complex accounting and auditing work. Incumbents are expected to increase their skill and knowledge of technical accounting and auditing procedures during the training period. As soon as an incumbent has demonstrated substantive knowledge of the Department's procedures and policies and the ability to independently perform complex accounting work, as well as assist with auditing functions, they may expect promotion to the next higher level of Accountant/Auditor II.

**REPORTS TO**

Assistant Auditor/Controller.

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR I - 2**

### **EXAMPLES OF DUTIES**

Performs accounting work in the establishment and maintenance of County fiscal records; assists with processing additions, changes, and deletions to the county tax rolls; assists with maintaining proper tax roll fiscal balances; computes and figures tax penalties as appropriate; assists with analyzing the impact of the tax roll changes on County revenue; maintains a variety of ledgers and journals; reviews fiscal records to insure proper disbursement of funds to different accounts; prepares financial statements and reports; assists with audits of County funds and programs; assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements; assists with reviewing and evaluating County and special district accounting systems to determine the need for new systems or revision of existing systems; assists with maintaining proper controls on trust accounts; provides backup for payroll preparation; complies information for State financial reports; 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.

## **ACCOUNTANT/AUDITOR I - 3**

### **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.
- Basic auditing theory and techniques.
- 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:

Equivalent to successful completion of the courses required for 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.