

## CLASSIFICATION SPECIFICATION



**CLASSIFICATION:** Accountant-Auditor I/II  
**ALLOCATION:** Auditor Controller Department  
**FLSA STATUS:** Non-exempt  
**UNION AFFILIATION:** YCEA

**ESTABLISHED:** Circa 1992  
**REVISED:** January 2008

### **JOB SUMMARY:**

Performs a variety of professional accounting work related to the preparation and maintenance of accounting records, the audit of financial transactions and the production of reports and statements in a centralized setting; provides assistance to departments regarding financial or accounting matters and performs other duties as assigned. Positions in this class are flexibly staffed and are normally filled by advancement from the I level if incumbents have met the minimum qualifications and have demonstrated the ability to perform the responsibilities required at the higher performance level.

#### Accountant-Auditor I:

Under general supervision incumbents learn job tasks, progressing to limited direction as procedures and processes of assigned area of responsibility are learned. This is the entry professional level in the accounting series. Positions in this class typically have little or no directly related work experience. The Accountant-Auditor I is distinguished from the II level by the performance of less than the full range of duties assigned to the II level.

#### Accountant-Auditor II:

Under direction incumbents perform the full range of duties. Occasional instruction or assistance is provided as new, unusual, or unique situations arise and incumbents are fully aware of the operating procedures and policies within the work unit. This is the journey professional level in the accounting series.

### **CLASS CHARACTERISTICS:**

This position reports directly to the Auditor Controller. This class is distinguished from the Senior Accountant-Auditor in that the latter performs advanced journey level work and may provide lead direction to assigned staff.

### **EXAMPLES OF DUTIES:**

#### **Essential:**

- Reviews accounting and financial documents to ensure accuracy of information and calculations and makes correcting entries; examines supporting documentation to establish proper authorization and conformance with contracts and other agreements, policies and appropriate regulations.
- Prepares and maintains control and subsidiary accounting records; prepares trial balances and financial reports using computerized and manual systems.
- Prepares and maintains records of fixed assets.
- Compiles and prepares journal entries and periodic reconciliations of general ledger, journal, subsidiary accounts and bank statements; makes correcting entries as required; compiles and prepares financial reports and supporting schedules and documentation.
- Maintains expenditure and budgetary control accounts; may compile departmental, operational and/or capital improvement figures.
- Audits trust accounts and other funds, reconciles and corrects as required.
- Maintains accurate financial records and files for various funding sources, including grants and capital improvement projects; prepares reports for such funding agencies.
- Assists with the preparation of County final tax rolls for submission to the Treasurer/Tax Collector; maintains property tax records and files.
- Assists with apportioning property tax revenues; assists with preparing budget transfers.
- Confers with operating staff, vendors, contractors and others regarding invoices and status.
- Counts and balances treasury funds with the Auditor/Controller, reconciles funds and prepares necessary reports.
- May perform cost and/or rate studies and analyze cost factors.
- Builds and maintains positive working relationships with co-workers, other County employees and the public using principles of good customer service.

**Important:**

- Comply with all County equipment and safety policies and procedures, and California Occupational Safety and Health Administration (CalOSHA) rules and regulations.
- Uses standard office equipment, including a computer, in the course of work; may drive a motor vehicle to attend meetings and visit work sites.

**EMPLOYMENT STANDARDS:****Knowledge of:****Accountant-Auditor I:**

- Economic and accounting principles and practices, budgeting, contract administration and the analysis and reporting of financial data.
- General accounting principles.
- Budgetary practices and terminology.
- Auditing principles and techniques.
- Applicable laws, codes and regulations.
- Modern office equipment, methods, procedures and computer hardware and software.
- The structure and content of the English language including the meaning and spelling of words, rules of composition and grammar.
- Basic practices of reviewing financial documents for completeness and accuracy.
- Techniques for dealing successfully with a variety of individuals from various socio-economic, ethnic and cultural backgrounds.

**Accountant-Auditor II (in addition to the above):**

- Principles and practices of government accounting.
- Principles and practices of budget development and administration.
- Principles and practices of auditing financial documents and records.

**Skill in:****Accountant-Auditor I:**

- Reviewing financial documents for completeness and accuracy.
- Compiling and reviewing budget figures.
- Interpreting, applying and explaining applicable laws, codes and regulations.
- Maintaining accurate accounting and financial records and preparing accurate and timely reports.
- Making accurate arithmetic calculations.
- Communicating clearly and concisely, orally and in writing.
- Establishing and maintaining effective working relationships with those contacted in the course of the work.

**Accountant-Auditor II (in addition to the above):**

- Interpreting, explaining and applying requirements, rules and regulations related to various funding sources.
- Interpreting, explaining and applying principles and practices of general, fund and governmental accounting.

**Ability to:****Accountant-Auditor I:**

- Give full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate and not interrupting at inappropriate times.
- The ability to choose the right mathematical methods or formulas to solve a problem.
- The ability to add, subtract, multiply, or divide quickly and correctly.
- The ability to combine pieces of information to form general rules or conclusions (includes finding a relationship among seemingly unrelated events).

**Accountant-Auditor II (in addition to the above):**

- Use initiative and independent judgment within established procedural guidelines.

**Physical Demands:** The physical demands and work environment described here are representative of those that must be met by an employee to successfully perform the essential function of the job, with or without accommodation. Prospective employees must complete a pre-employment medical exam (Occupational Group IV) which will measure the ability to:

- See well enough to read fine print and view a computer screen; speak and hear well enough to understand, respond, and communicate clearly in person and on the telephone; independent body mobility sufficient to stand, sit, walk, stoop and bend to access the work environment and a standard office environment; manual dexterity and sufficient use of hands, arms and shoulders to repetitively operate a keyboard and to write; and the ability to sit or walk for prolonged periods of time.

Accommodation may be made for some of these physical demands for otherwise qualified individuals who require and request such accommodation.

**Work Environment:**

- Generally a typical office environment.

**QUALIFICATIONS:**

The minimum and preferred requirements are listed below. While the following requirements outline the minimum qualifications the County reserves the right to select applicants for further consideration who demonstrate the best qualifications match for the job. Meeting the minimum qualifications does not guarantee further participation in selection procedures:

**Licenses and Certification:**

- The ability to obtain a valid California Class C driver's license within ten (10) days of employment.

**Education and Experience:**

**ACCOUNTANT-AUDITOR I:**

**MINIMUM:** A Bachelor's Degree from an accredited college or university with major coursework in accounting, finance, business or a related field.

Candidates with strong experience who lack the degree are encouraged to apply.

**PREFERRED:** In addition to the minimum, experience performing accounting related duties.

**ACCOUNTANT-AUDITOR II:**

**MINIMUM:** In addition to the above, one year of experience at a level equivalent to the County's classification of Accountant-Auditor I.

**PREFERRED:** In addition to the minimum, experience in a public agency setting is desirable.

**This class specification lists the major duties and requirements of the job. Incumbent may be expected to perform job-related duties other than those contained in this document.**

Dept Approval: Dean Sellers  
Date:

Personnel Approval: Iva Seaberg  
Date:

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_