

ACCOUNTANT/AUDITOR SERIES

Class Code	Class Title
7806	Accountant/Auditor I
7807	Accountant/Auditor II

DEFINITION

Under supervision, to perform a variety of accounting and auditing tasks; to write statistical and narrative reports; and to do other work as required.

CLASS CHARACTERISTICS

The class of Accountant/Auditor I is the trainee/entry level of the Accountant/Auditor Series. Under close supervision, incumbents perform the more routine accounting and auditing work of the agency/department. As incumbents become more proficient in their skills, they are promoted to the Accountant/Auditor II level. This level is considered the fully qualified working level. Incumbents at this level perform accounting or auditing projects independently. Typically, incumbents are rotated to different assignments for purposes of staff development.

EXAMPLES OF DUTIES

Accountant/Auditor I positions gain practical experience applying the laws, rules, regulations, procedures and techniques relating to accounting and learn the special regulations and procedures applying to governmental accounting in California; prepares journal entries and assists in the preparation of a variety of analytical accounting, statistical and narrative reports; may supervise the work of clerical staff.

In addition to the above, Accountant/Auditor I and II's perform other duties depending upon assignment.

Internal Audit Division

Conducts audits and accounting studies of County agencies/departments and districts, observing inventory procedures, taking test counts and seeing that inventory procedures are followed; reviews prior audits, operating policies, procedures and applicable legal requirements; examines and analyzes accounting records and systems; prepares reports on findings and analyses of recommendations; performs the less difficult audits of County agencies/departments and special districts; assists with larger or more difficult audits; verifies the accuracy and effectiveness of

accounting records and transactions; determines if expenditures have been made according to contractual requirements and authorized procedures.

Revenue and Budget Unit

Assists in the preparation of budgets, including assembling, reviewing and evaluation of supporting accounting and statistical data.

Grants and Mandated Costs Unit

Assists County agencies/departments in preparing grant claims, in identifying and documenting State mandated costs for various program and revenue losses where the County is able to obtain reimbursement.

Cost Studies and Operations Unit

Assists in the development of information used to recover costs for services provided by County agencies/departments; assists in the operation of the central cost accounting system of the County.

MINIMUM QUALIFICATIONS (may vary with position)

Thorough Knowledge of

Accounting and auditing principles and theories.

General Knowledge of

Accounting and business law terminology, cost accounting methodology, the significance of the accounting cycle and the interrelationship of data contained in various accounts, the principles and functions of management as they apply to financial operations, and the principles and methods involved in implementing and maintaining financial internal controls.

Accounting procedures and transactions used in controlling subsidiary accounts, accruals, deferrals and estimated items, sales, receivables and payables, closing the books and the principles and procedures used in the preparation of financial statements and bank reconciliations.

The methods and procedures involved in conducting audits of accounts and financial records of large organizations, including the uses of audit work paper techniques.

Mathematical techniques and concepts involved in collecting, organizing, interpreting, summarizing, analyzing and graphically presenting numerical data including statistical sampling techniques and flow charting methods.

Electronic data processing techniques related to accounting and auditing procedures and practices.

Principles and techniques of supervision.

Ability to

Analyze data, define problem areas, draw logical conclusions, and analyze situations accurately and adopt an effective course of action.

Communicate effectively both orally and in writing including preparing comprehensive, clear and concise accounting and auditing reports and financial statements.

Apply knowledge of mathematics in computing percentages, discounts, interest, profit and loss and other calculations performed in a financial operation.

Understand and apply the principles, laws and procedures involved in the County's auditing and accounting functions, and interpret and apply legal and administrative concepts to agency/departmental and general accounting systems and budget administration.

Coordinate and functionally supervise clerical staff engaged in fiscal record keeping, plan, organize and direct a small audit program, and establish effective working relationships within the employing agency/department and with other agencies/departments.

Use a County-approved means of transportation to travel to and from work sites.

Accountant/Auditor I

Option I

Graduation from college with a BA or BS degree in accounting, business or public administration, economics or a related specialized field to have included thirty-six (36) semester or equivalent quarter units in elementary, intermediate and advanced accounting, auditing, cost accounting, business law and other business related courses. (Possession of a valid certificate as a Certified Public Accountant or Certified Internal Auditor may substitute for the required education.)

Option II

One year of professional accounting and/or auditing experience. Education and training which demonstrates possession of the knowledges and abilities listed may be substituted for experience on the basis of three semester units of education for one month of experience and one hour of training for one hour of experience.

Applicable education includes completed coursework in elementary, intermediate and advanced accounting, auditing, cost accounting, business law and other related courses. Applicable

professional experience/training includes performing duties such as developing financial forecasts and statements, preparing managerial and analytical accounting reports, preparing cost studies, analyzing variances and complex statistical data, developing and flow charting procedures, posting journal entries, auditing accounts, records and subsidiary ledgers, and determining account classifications.

Accountant/Auditor II

Option I

Education under Option I for Accountant/Auditor I.

And

One year of professional accounting and/or auditing experience which demonstrates possession of the knowledges and abilities listed.

Applicable professional experience includes performing duties such as developing financial forecasts and statements, preparing managerial and analytical accounting reports, preparing cost studies, analyzing variances and complex statistical data, developing and flow charting procedures, posting journal entries, auditing accounts, records and subsidiary ledgers, and determining account classifications.

Option II

Two years of applicable professional accounting and/or auditing experience as identified under Option I above. Applicable education and training referenced in Option II for Accountant/Auditor I may substitute for up to one year of experience.

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