

SENIOR ACCOUNTANT/AUDITOR I

DEFINITION

Under direction, and depending on assignment, to supervise and perform complex accounting work in the Auditor/Controller's Department or in a County department; to prepare a variety of accounting, statistical and narrative reports; to supervise accounting operations or evaluate accounting and/or operating systems and procedures and management policies; to supervise financial and/or operational audits of County departments, districts and outside contractors and lessees; to prepare audit reports with constructive recommendations based upon findings; and to do other work as required.

CLASS CHARACTERISTICS

The class of Senior Accountant/Auditor I is characterized by the performance of complex and difficult accounting and auditing work or supervising a team or small section performing a combination of technical and professional accounting/auditing work or; supervising accounting clerical or technical units and personally performing difficult accounting work on a regular basis. Senior Accountant/Auditors exercise a considerable degree of independent judgment in supervising and planning work assigned to them, and receive only general guidance concerning responsibilities.

EXAMPLES OF DUTIES

1. Supervises and prepares a variety of detailed analytical accounting, statistical and narrative reports such as adjusting and closing entries, financial statements and opinions and recommendations based on data.
2. Supervises examination of records and Systems; recommends operating policies and procedures to verify accuracy and effectiveness of accounting records and operating policies and procedures of departments under study.
3. May supervise subordinate professional and clerical personnel; organizes, assigns and reviews work; assists in training new employees and evaluates performance.
4. Reviews, analyzes and recommends improvements on fiscal operations of a department or unit of the Auditor, including accounting systems, records and procedures; recommends and implements changes to meet departmental and legal requirements; analyzes accounting records in preparing the budget; assists in the preparation of the annual budget.
5. Performs analysis of complex accounting, fiscal, and/or budgetary problems such as interpretation and application of generally accepted accounting principles, implementation of claiming or cost accounting guidelines, and reconciliation of data; and recommends solutions to these problems.
6. Supervises and conducts operational and financial audits and accounting studies of County departments and districts and audits records of outside contractors and lessees of County property; determines the scope and approach to audits; plans audit procedures and assigns

segments of audits to subordinates; prepares audit and special reports with recommendations and findings.

7. May participate in management and professional training to enhance planning, supervisory and management skills as applied to complex accounting and auditing work.
8. May attend training in various microcomputer software packages for the purpose of evaluating utility, developing specific microcomputer applications to be used by others, or personally performing work assignments.

MINIMUM QUALIFICATIONS

Thorough Knowledge of

Accounting and auditing principles and terminology as they apply to the accounting cycle, accounting records, classification of accounts, cost accounting, fund accounting, budget process, appropriation and encumbrance control, accounting for inventory, preparation of financial statements and bank reconciliations.

Accounting and auditing techniques including application to controlling and subsidiary accounts, reconciliation of accounts, financial internal controls, accruals, deferrals and estimated items, sales and collection transactions, the closing process, receivables, payables and correction of errors.

Financial auditing standards and procedures, including audit work paper techniques may be required for some assignments.

Electronic Data Processing and auditing techniques related to accounting procedures and practices may be required for some assignments.

General Knowledge of

The principles and practices of management relating to planning and organizing work and training, evaluating and supervising subordinates.

The techniques used in statistical sampling and flow charting.

Microcomputer software and applications related to accounting and financial reporting.

Business law, and Federal, State and County laws and regulations relating to governmental accounting.

Ability to

Analyze data, define problem areas, perform and supervise the collection, analysis, interpretation and evaluation of relevant problem solving data and recommend effective courses of action.

Maintain fiscal records of a large County department.

Prepare, review and edit comprehensive, clear, concise and complex accounting and auditing statistical reports and financial statements.

Communicate effectively, both orally and in writing.

Establish and maintain cooperative relationships.

Train, supervise and evaluate the work of professional, technical and clerical subordinates.

Apply laws and administrative policies to departmental and general County accounting systems and budget administration.

Independently plan, organize and direct an audit program under minimal supervision may be required for some assignments.

Accurately analyze situations or data and recommend an effective course of action.

Use a County-approved means of transportation to travel to and from work sites may be required for some assignments.

Experience/Education

Option I

One year as an Accountant/Auditor II for Orange County.

Option II

Graduation from college with a BA degree in accounting or closely related 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 related business courses.

And

Two years of professional accounting and/or auditing experience, which demonstrates possession of the knowledges and abilities listed.

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