

County of Humboldt Job Specification
ASSISTANT AUDITOR-CONTROLLER- DRAFT
Classification 0646
FLSA: Exempt



DEFINITION

Under general direction, plans, organizes, directs and manages the activities of the Auditor-Controller's office such as county-wide accounting, revenue recovery, tax audit functions; is responsible for administration of the daily operations of the department; assists in the development, training, and evaluation of overall County accounting and auditing policies and procedures; provides highly complex staff assistance to the Auditor-Controller; and, performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives administrative direction from the Auditor-Controller. Exercises general direction over professional, technical, and administrative support staff through subordinate supervisors.

CLASS CHARACTERISTICS

This is the assistant department director classification that oversees, directs, and participates in all administrative activities of the Auditor-Controller's Office, including short- and long-term planning as well as development and administration of departmental policies, procedures, and services. This class assists the Auditor-Controller in a variety of administrative, coordinative, analytical, and liaison capacities. Successful performance of the work requires knowledge of public policy, county functions and activities, including the role of an elected Board of Supervisors, and the ability to develop, oversee, and implement projects and programs in a variety of areas. Responsibilities include coordinating the activities of the department with those of other departments and outside agencies and managing and overseeing the complex and varied functions of the department. The incumbent is accountable for accomplishing departmental planning and operational goals and objectives, and for furthering goals and objectives within general policy guidelines. This class is distinguished from the Auditor-Controller in that the latter is an elected official accountable for all county auditor-controller functions. The incumbent may act for the Auditor-Controller in his/her absence.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignment of different positions.

- Provides administrative and management assistance to the Auditor-Controller in planning, directing, and reviewing functions and activities of the Auditor-Controller's Office.
- Directs the development and implementation of accounting training and education for County staff.
- Assigns and monitors work activities, projects, and programs; monitors workflow; reviews and evaluates work products, methods, procedures, and accomplishments.
- Plans, schedules, supervises, and reviews the work of auditor-controller staff and activities; determines work schedules and authorizes leaves.

- Participates in the hiring of assigned staff; trains staff in work procedures and provides technical assistance in difficult situations as required.
- Evaluates employee performance, counsels employees, and effectively recommends initial disciplinary action and other personnel decisions.
- Assists the department head in establishing departmental goals, policies and performance standards.
- Monitors County auditing, budgeting and other fiscal related policies to ensure compliance with federal, state, and local legislation; reviews existing and proposed legislation affecting Auditor-Controller functions and develops recommendations.
- Directs the accounting functions of the department; reviews and recommends changes to procedures or develops new procedures; provides general supervision over the accounting forms and methods of keeping records and accounts for all offices, departments, institutions, and special districts.
- Reviews, analyzes, recommends, and directs the implementation of, and improvements to, the accounting, auditing, fixed assets, and payroll systems of the County; establishes or directs the establishment of system of controls for these systems.
- Represents the Auditor-Controller's office with the public and other departments on a variety of task forces and committees, and with other public agencies.
- Prepares, or supervises the preparation of, complex analytical, statistical and narrative reports, memoranda, special studies, or research required by County administration and federal, state and private agencies.
- Performs related duties as assigned.

The requirements listed below are representative of the knowledge and ability required. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

QUALIFICATIONS

Knowledge of:

- Organization and management practices as applied to the development, analysis, and evaluation of programs, policies, and operational needs of the assigned area of responsibility.
- Principles and practices of employee supervision, including planning and assigning work, performance review and evaluation, discipline, and the training of staff in work procedures.
- Principles and practices of leadership.
- Administrative principles, practices, and methods including goal setting, program development, implementation and evaluation, policy and procedure development, quality control, and work standards.
- Principles and practices of general, fund, and government accounting, including financial statement preparation and methods of financial reporting.
- Various professional accounting and auditing standards, including but not limited to generally accepted accounting and auditing standards, standards set by Governmental Accounting Standards Board; Financial Accounting Standards Board, American Institute of Certified Public Accountants, and the state and federal government.
- Fiscal and financial management; public financing concepts.

- Effective accounting and auditing practices and procedures used in operating and controlling a complex governmental organization.
- Application of data processing systems to accounting and fiscal management.
- Procedures, policies, and legal requirements of County budget preparation and control.
- Legal provisions related to the audit, verification, and distribution of tax funds and taxes collected.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and County staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Develop and implement goals, objectives, practices, policies, procedures, and work standards.
- Provide administrative, management, and professional leadership for the Auditor-Controller's Office.
- Plan, coordinate, and direct the activities of a large, complex accounting function.
- Apply accounting and auditing principles and techniques to practical operating problems.
- Develop educational materials for training of departmental and County staff in areas of accounting policies and procedures.
- Prepare a variety of complex financial statements, reports, and analyses.
- Recommend and implement improved accounting methods and procedures.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the County in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

A Bachelor's degree in Accounting from an accredited four-year college or university; or an equivalent to a bachelor's degree from an accredited four-year college or university with major coursework in accounting, economics, finance, business administration, or public administration, which included at least 21 semester units or 31 quarter units of Accounting coursework, including any combination of courses in elementary, intermediate and advanced accounting, managerial accounting, financial accounting, cost accounting, auditing, accounting information systems, governmental accounting and business law is required.

and

Five (5) years of progressively responsible accounting or auditing experience, including two (2) years of supervisory and government accounting experience.

Verification of accounting coursework completed and a bachelor's degree is required.

Licenses and Certifications:

- Must possess a valid US driver's license upon date of application. Must obtain California driver's license following hire date per California DMV regulations.
- A Master's degree in Accounting is desirable.
- Possession of an active Certified Public Accountant license issued by the State of California's Board of Accountancy is desirable.

PHYSICAL DEMANDS

- Mobility to work in a standard office setting and use standard office equipment, including a computer; primarily a sedentary office classification although standing in work areas and walking between work areas may be required; occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information; ability to lift, carry, push, and pull materials and objects up to 10 pounds.
- Vision to read printed materials and a computer screen.
- Hearing and speech to communicate in person and over the telephone.
- Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment.

ENVIRONMENTAL CONDITIONS

- Office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances.
- Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

ADDITIONAL REQUIREMENTS

Some departments may require pre-employment screening measures before an offer of employment can be made (i.e. background screening, physical examination, etc.).

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