

County of Humboldt Job Specification
SUPERVISING ACCOUNTANT-AUDITOR
Classification 0488
FLSA: Exempt



DEFINITION

Under general direction, plans, coordinates, organizes, and supervises an assigned work unit(s) within the Auditor Controller's Office; assigns, trains, motivates, and evaluates the work of professional and technical staff; designs, modifies, and organizes assigned work processes and operational procedures to maximize assigned work unit's efficiencies and effectiveness; plans, organizes, and personally perform professional financial, operational, performance, and/or compliance audit work for a department, division, and/or county-wide programs and funds; reviews, analyzes, and audits internal and management controls and systems; prepares audit reports; provides recommendations for efficiencies and improvements; provides responsible technical assistance to management staff; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Assistant Auditor Controller. Exercises supervision over assigned professional, technical, and clerical personnel.

CLASS CHARACTERISTICS

This is a professional classification that recognizes full supervisory responsibilities including planning, assigning and evaluating the work of subordinates. Employees perform the most difficult and responsible types of duties assigned to classes within this series including oversight and review of accounting and auditing functions and supervising professional staff. Employees at this level are required to be fully trained in all procedures related to assigned area of responsibility. This job class is distinguished from the Senior Accountant-Auditor classification by the by the level of demonstrated expertise and knowledge required to provide county-wide oversight of a specialized area(s) such as financial accounting and/or government auditing processes. This class is further distinguished from the Assistant Auditor Controller classification by the latter's departmental management responsibilities.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

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

- Schedules, trains, monitors, motivates, and supervises assigned professional and technical staff; provides proactive and informational performance feedback to employees on an on-going basis; conducts performance evaluations in a timely and effective manner.
- Plans, organizes, coordinates, and supervises an assigned work area within the Auditor Controller's Office; represents the assigned work unit(s) and staff to other County departments and outside public and/or private organizations.

- Monitors and evaluates the processes, procedures, and work flow of assigned work unit(s) on an on-going basis to maximize efficiencies and effectiveness; re-designs and modifies existing processes and procedures in a timely response to new or changing laws, regulations, codes, and ordinances, improved technologies, and/or organizational expectations and requests; creates, establishes, and implements new processes and procedures as necessary.
- Performs the more difficult and complex financial accounting, reporting, and/or auditing tasks assigned to the designated work unit(s) utilizing specialized skill sets and in-depth knowledge of governmental accounting, the County's funding structures, GAAP, and GASB.
- Participates in the recruitment and selection of designated staff.
- Acts as primary resource and main point of contact regarding the functions and responsibilities of assigned work unit(s) and staff; provides proactive and positive customer service; responds to all inquiries, questions, and requests in a timely and customer oriented manner; investigates complaints and recommend corrective and/or proactive action to be taken as necessary.
- Examines organization operations and internal and management controls, reviews organization policies and procedures, appraises performance and accomplishments in the execution of County plans and objectives, and evaluates the effectiveness of operations in terms of the resources available to the departments, divisions, districts, and funds audited.
- Develops recommendations to improve financial, operational, performance, and/or compliance procedures based on criteria, evidence, and client processes, procedures, and annual audit plan and to minimize audit risk.
- Ensures that the county's auditing functions are conducted with integrity, independence, and efficiency and in compliance with county standards and state and federal rules and regulations.
- Coordinates independent audits; facilitate the provision of related information and responds to requests in a timely and efficient fashion.
- Represents the County to governmental agencies, community groups, various business, professional, educational, and regulatory organizations, and the public, as well as to county staff and management in a positive and productive manner.
- Performs other 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:

- Generally accepted accounting principles, governmental accounting standards and other pertinent governmental accounting and auditing procedures.
- Principals, practices, methods and procedures of cost accounting, fund accounting and financial reporting.
- Pertinent local, state, and federal rules, regulations and laws.
- Budget preparation, administration and control procedures.
- Principles of effective supervision techniques, training methods, and effective performance management.

- Principles and practices utilized in planning, organizing and controlling workflow and processes.
- Principles, practices, methods and techniques of financial auditing.
- Principles and theories of internal control.
- Common indicators of fraud and risk.
- 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:

- Organize, implement and direct designated accounting, auditing and/or financial reporting operations and/or activities.
- Analyze work papers and reports; identify and interpret technical and numerical information; observe and solve problems of operational and technical policy and procedures.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement approved solutions in support of stated goals.
- Analyze and evaluate accounting systems and financial programs; design improvements and controls for assigned operations; and assess overall effectiveness of programmatic responsibilities.
- Interpret and apply legal, regulatory and administrative controls to accounting functions and financial management systems.
- Develop and monitor an assigned program budget in an effective manner.
- Develop and recommend policies and procedures related to assigned operations.
- Train, direct, supervise and evaluate the work of professional, technical, and clerical staff.
- Perform the most complex accounting work of the assigned work unit(s) in an effective and timely manner.
- Use tact, initiative, prudence, and independent judgment within legal, general policy and procedural guidelines.
- Effectively use computer systems, software applications relevant to work performed, 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 from an accredited college or university with major course work in accounting or a related field with at least eighteen (18) semester units of college-level accounting coursework, including two (2) semesters of Intermediate Accounting

and

Two (2) years of progressively responsible advanced journey level professional experience performing duties similar to a Senior Accountant-Auditor with Humboldt County.

Education/Experience Substitution:

Professional level accounting experience may be substituted for up to two (2) years of undergraduate education on a year-for-year basis, provided the candidate possesses at least eighteen (18) semester units of college-level accounting coursework, including two (2) semesters of Intermediate Accounting.

Verification of accounting coursework completed and college 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.

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.).