

## CLASS SPECIFICATION



<b>CLASS:</b>	Assistant Auditor/Controller	<b>ESTABLISHED:</b>	Prior 1980
<b>ALLOCATION:</b>	Auditor Controller	<b>REVISED:</b>	April 2010
<b>FLSA STATUS:</b>	Exempt		
<b>UNION AFFILIATION:</b>	Management		

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### **JOB SUMMARY:**

Under administrative direction of the Auditor-Controller, is responsible for personnel issues and administration of the daily operations of the Auditor-Controller's Office; assists in the development, training and evaluation of overall County accounting and auditing policies and procedures; manages, coordinates and directs the work of professional and technical support staff responsible for general accounting, payroll, accounts payable, and related accounting functions for all County departments; acts in the absence of the Auditor-Controller and performs other highly responsible and professional financial and accounting administrative work in connection therewith; and performs other duties as assigned

This is the managerial Administrator level in the Auditor series.

### **CLASS CHARACTERISTICS:**

This position reports directly to the Auditor-Controller. This class is distinguished from the Auditor-Controller in that the latter is an elected official with overall management responsibility for all functions of the department.

### **EXAMPLES OF DUTIES:**

#### **Essential:**

- Assures the accuracy and quality of the county budget expenditures, tax accounting, general accounting and reporting documents, and division's work products.
- Develops, authorizes and monitors county budget utilization; reviews and approves special and recurring reports, budgets, grants and contracts; authorizes changes to existing policies.
- Assists in the preparation and administration of the County budget; directs the auditing function of the department in the performance of audits of County departments and districts.
- May review controversial audit reports and make conclusions requiring policy decisions or refer them to the Auditor-Controller.
- Directs the payroll function; ensures that employees are appropriately paid and that reports are prepared and submitted to appropriate state and federal agencies and other organizations.
- Supervises the accounts payable function; directs the payment of invoices and controls and ensures that proper controls are in place to provide for the proper payment of such requests.
- Assists with the projection of cash flows and the forecasting and monitoring of fund expenditures and balances.
- Conducts analytical studies; develops and reviews reports of findings, alternatives and recommendations; directs the maintenance of accurate records and files.
- Collects statistical data and compiles reports; assures the accuracy of tax and accounting databases.
- Researches, audits and analyzes technical transactions and financial models to resolve questions and validate data; assures fiscal accountability and fund integrity for all transactions, allocations, distributions, and required documentation.
- Monitors and interprets changes in laws and regulations related to public agency accounting and financial reporting and related areas.
- Leads strategic planning functions; reviews national, regional and county trends, issues, legislation and programs; identifies accounting and tax policy and compliance issues, and defines solutions.
- Monitors compliance with generally accepted accounting principles; reviews and approves fund reconciliations, account balancing, tax strategies, correspondence, and special reports.
- Supervises, assigns, plans, reviews, and evaluates the work of assigned subordinate staff; implements County, departmental and divisional policies, procedures, and service standards in conjunction with management; evaluates workforce and resource needs of assigned staff; ensures adherence to quality standards, deadlines, and proper procedures, correcting errors or problems.
- Completes performance evaluations of subordinate staff; evaluates staffs' job performance and

conformance to regulations; provides direction, encouragement, and praise through regular feedback sessions; discusses job performance problems with staff in order to identify causes and issues, and to work on resolving problems; recommends discipline and implements discipline procedures as needed/directed.

- Assists with defining, designing, implementing, and evaluating staff training and development programs, customer service initiatives and performance measurement criteria; provides or coordinates staff training; trains and instructs staff in job duties and County, departmental, and divisional policies, or arranges for training to be provided; provides guidance to support professional development of staff; participates in the selection of staff including, conducting interviews and making staffing recommendations to management.
- Prioritizes, and issues work schedules, deadlines, and duty assignments of assigned staff; coordinates activities with other unit supervisory personnel, and with other departments to ensure the technical performance of various departmental and/or County-wide computer equipment and systems; supervises project implementation.
- Evaluates work activities to ensure safe work practices are followed; directs the securing of work areas and evaluates the need for signs or barricades; conducts safety-training sessions including Fire Plan and emergency evacuation procedures; documents training and ensures compliance with County, State and Federal laws, codes and regulations related to safety.

**Important:**

- Comply with all County equipment and safety policies and procedures, and California Occupational Safety and Health Administration (CalOSHA) rules and regulations.
- Use standard office equipment, including a computer, in the course of the work.
- Drive a personal or County motor vehicle to attend meetings and visit off-site County locations.

**EMPLOYMENT STANDARDS:**

**Knowledge of:**

- Principles and practices of generally accepted accounting and auditing standards and practices related to Public Sector financial administration.
- Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and Government Finance Officers Association (GFOA) standards, recommended practices and policies.
- Principles and practices of budget development and administration.
- Functions, organization and basic services provided by County operating departments.
- Theory, principles, practices and application of government budgeting and accounting, including methods of financial reporting and financial statement preparation.
- Business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.
- Basic supervisory principles and practices.
- Principles and practices of employee supervision, including selection, work planning and organization, performance review and evaluation and employee training and discipline.
- Applicable, laws, codes and regulations.
- Computer applications related to the work.
- Business mathematics, including financial analysis techniques.
- Records management principles and practices.
- Techniques for dealing with a variety of individuals, at all levels of responsibility, in person and over the telephone.

**Skill in:**

- Assisting in planning and administering a complex accounting and financial reporting program.
- Assisting in developing and implementing goals, objectives, policies, procedures and work standards.
- Interpreting, applying and explaining complex federal, state and local financial laws.
- Strategic planning and budget administration principles and methods.
- Assessing, analyzing, identifying and implementing solutions to extremely complex legal, legislative, technical and assessment issues.

- Analyzing budget and technical reports; interpreting and evaluating staff reports; analyzing problems, identifying alternative solutions, projecting consequences of proposed actions and implementing recommendations in support of goals.
- Monitoring budgets to ensure conformance with revenues expectations and expenditure plans.
- Effectively analyzing and evaluating complex financial, budgeting and administrative problems and implementing effective solutions.
- Preparing clear, accurate and concise reports, correspondence and other written materials.
- Motivating, developing, and directing people as they work, identifying the best people for the job.
- Leadership, scheduling and supervising staff, skills training, and delegating tasks and authority.
- Identifying the developmental needs of others and coaching, mentoring, or otherwise helping others to improve their knowledge or skills.
- Monitoring and assessing the performance of one's self, other individuals, or processes to make improvements or take corrective action.
- Planning, assigning, organizing, supervising, reviewing and evaluating the work of staff.
- Training staff in work procedures.
- Using initiative and independent judgment within general policy guidelines.
- Using tact, discretion and prudence in dealing with those contacted in the course of the work.
- Establishing and maintaining cooperative working relationships with County employees, elected officials, management, and the public.

**Ability to:**

- 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.
- Effectively manage, train, develop and motivate subordinate staff.
- Exercise initiative, ingenuity and sound judgment to solve difficult fiscal and administrative problems.
- Reason both deductively and inductively.
- Communicate competently and effectively in writing and verbally as appropriate for the needs of the audience.
- Organize and present factual information in verbal and written form.
- Accept criticism and deal calmly and effectively with high stress situations.

**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 setting.

**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.

**Special Requirements:**

- Must successfully complete an extensive and thorough background investigation which includes Live Scan fingerprinting required prior to hire.
- DMV printout required prior to hire.
- Attend meetings outside of normal working hours.
- Must file statements of economic interest with the Yuba County Clerk/Recorder

**Education and Experience:**

**MINIMUM:** Bachelor's degree from an accredited college or university in Accounting, Business Administration, Economics, Finance, Public Administration or a field related to the work and five years of professional experience in a senior fiscal management position in a county, city, or other public agency, a private firm, or a nonprofit organization dealing with similar fiscal responsibilities, of which three years must be continuous and fall within the last five years prior to date of application.

**PREFERRED:** In addition to the minimum, a Master's degree from an accredited college or university in a related field, and a valid certificate issued by the California Board of Accountancy under Chapter I (commencing with Section 5000) of Division 3 of the Business and Professions Code showing the individual to be, and a permit authorizing the individual to practice as a certified public accountant or as a public accountant, or a certification issued by the Institute of Internal Auditors showing the individual to be a designated professional internal auditor, and additional years of experience as defined above in a public agency setting.

**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: \_\_\_\_\_