

**ACCOUNTANT AUDITOR I**

**DEFINITION**

Under supervision, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to assist with the maintenance of information on County tax rates and rolls; to assist with control of the County's budget; to learn the methods and procedures used by the Auditor/Controller's Office; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Accountant/Auditor class series. Incumbents perform a variety of less complex accounting and auditing work. Incumbents are expected to increase their skill and knowledge of technical accounting and auditing procedures during the training period. As soon as an incumbent has demonstrated substantive knowledge of the Department's procedures and policies and the ability to independently perform complex accounting work, as well as assist with auditing functions, they may expect promotion to the next higher level of Accountant/Auditor II.

**REPORTS TO**

Assistant Auditor/Controller

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR I - 2**

### **EXAMPLES OF DUTIES**

- Performs accounting work in the establishment and maintenance of County fiscal records.
- Assists with processing additions, changes, and deletions to the County tax rolls.
- Assists with maintaining proper tax roll fiscal balances.
- Assists with analyzing the impact of the tax roll changes on County revenue.
- Maintains a variety of ledgers and journals.
- Reviews fiscal records to insure proper disbursement of funds to different accounts.
- Prepares financial statements and reports.
- Assists with audits of County funds and programs.
- Assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements.
- Assists with maintaining proper controls on trust accounts.
- Provides backup for payroll preparation.
- Compiles information for state financial reports.
- Gathers information for the preparation and control of the County budget.
- Operates computers, maintaining and updating files and databases.
- Operates office equipment.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

## **ACCOUNTANT/AUDITOR I - 3**

### **DESIRABLE QUALIFICATIONS**

#### **Knowledge of:**

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Cost accounting and budgeting procedures.
- Basic auditing theory and techniques.
- Budget development and control.
- Excel (intermediate skill level), Word (basic skill level).
- Office management methods and procedures.

#### **Ability to:**

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.
- Work as a team-player.
- Maintain positive attitude towards co-workers and the public.

## **ACCOUNTANT/AUDITOR I - 4**

### **TRAINING AND EXPERIENCE**

Equivalent of successful completion of the courses required for a major in accounting at an accredited four (4) year college or university;

OR

Successful completion of a professional accounting curriculum given by an approved institution which included courses in elementary and advanced accounting, auditing, cost accounting, and business law;

OR

Three years of responsible professional accounting experience. A combination of two or more of the following skills would qualify: knowledge of financial statement preparation and analysis; experience using a computerized accounting system; preparation of financial reports and reconciliations; filing reports with outside agencies; payroll and payroll reporting.

OR

Other combinations of experience and education may be considered.

#### **Special Requirements:**

Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.