

**ACCOUNTANT AUDITOR II**

**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 maintain information on County tax rates and rolls; to assist with control of the County's or a Department's budget; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the journey level in the Accountant/Auditor class series. Incumbents perform a variety of complex accounting and auditing work. Incumbents are expected to have substantial accounting and auditing knowledge and background. Incumbents may be assigned responsibility for a special fiscal area such as fiscal monitoring for a department or departments which have complex financial reporting requirements.

**REPORTS TO**

Assistant Auditor/Controller.

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR II - 2**

### **EXAMPLES OF DUTIES**

- Performs technical accounting work in the establishment and maintenance of County fiscal records.
- Assists with processing additions, changes, and deletions to the County tax rolls.
- Maintains proper tax roll fiscal balances.
- Apportions tax roll monies to the proper accounts and funds.
- Analyzes the impact of the tax roll changes on County revenue.
- Maintains fixed asset inventories.
- 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.
- Maintains proper controls on trust accounts.
- Reviews and reconciles County and special district warrants.
- 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 II - 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.
- Auditing theory, principles, and techniques and their application to government finance.
- Laws and regulations affecting the financial operations of the County and special districts.
- Principles of account classification.
- 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 public.

## **ACCOUNTANT/AUDITOR II - 4**

### **TRAINING AND EXPERIENCE**

One (1) year of experience comparable to that of an Accountant/Auditor I with Plumas County,  
AND

Equivalent to 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.