

ACCOUNTANT AUDITOR

DEFINITION

Under general supervision, does basic accounting and complex bookkeeping tasks requiring analysis and interpretation; does routine audits and assists in performing complex audits; may supervise the work of technical and clerical personnel; and does other work as required.

DISTINGUISHING CHARACTERISTICS

Accountant Auditors may be assigned either accounting or auditing duties. This is the entry-level accountant and internal auditing class. Accounting assignments include both difficult record keeping and routine analytical and interpretive duties. Auditing assignments are performed under well-established guidelines designed to develop in the incumbent sufficient knowledge to independently perform a full range of auditing duties.

Accountant Auditors differ from Accounting Technicians in that the performance duties of the Accountant Auditor require analysis, evaluation and interpretation based upon a broad general knowledge of accounting principles applicable to a variety of situations and programs.

Accountant Auditors in accounting assignments are generally assigned duties which require maintenance of accounting control and statistical records; whereas, Associate Accountant Auditors prepare analyses, interpretation and evaluations of such records. Accountant Auditors in auditing assignments learn to perform a full range of auditing duties.

EXAMPLES OF DUTIES

1. Prepares statements and reports from a variety of sources including accounting records, transmittal documents and computer generated reports.
2. Establishes and maintains statistical, bookkeeping and accounting control records; prepares journal vouchers, fund transfers and other documents required to initiate posting to general and subsidiary ledgers or to departmental accounting records; balances accounts and makes bank reconciliations.
3. Examines, reconciles, balances and adjusts accounting records; identifies and resolves problems and determines corrective entries.
4. Uses a variety of sources to verify entries to ensure legality, accuracy, and compliance with established requirements and presence of supporting documents.
5. Performs routine audits, and assists in the examination and evaluation of accounting records and transactions of departments, courts and special districts.
6. Writes or assists in the writing of reports and the preparation of recommendations on findings.
7. Participates in conferences with management regarding specific accounting projects.
8. Performs special research projects as necessary.
9. May supervise clerical staff.
10. May update policy and procedures for a variety of functions performed by self or subordinate accounting staff.

QUALIFICATIONS

A combination of experience, education, and/or training which substantially demonstrates the following knowledge, skills and abilities:

Knowledge and Skills:

Working knowledge of:

1. Accounting and/or auditing principles and practices
2. Complex financial record keeping procedures.

Some knowledge of:

1. The laws, rules and regulations influencing governmental accounting and auditing operations
2. Computerized data processing as it relates to accounting procedures and practices.

Skill and Ability to:

1. Read, understand and apply the basic principles, laws and procedures involved in the accounting functions.
2. Write to prepare clear and concise statistical, fiscal and narrative reports.
3. Analyze fiscal data and draw logical conclusions.
4. Communicate effectively, both orally and in writing.
5. Plan and direct the work of clerical staff.
6. Establish and maintain effective working relationships with a variety of different departments and individuals.

EXAMPLES OF EXPERIENCE/EDUCATION/TRAINING

The knowledge, skills and abilities listed above may be acquired through various types of experience, education or training, typically:

Accounting

Education:

Completion of fifteen (15) semester units in accounting at a college or university including courses in elementary and advanced accounting.

Experience:

Two years of experience performing full working-level bookkeeper duties.

OR

Accountant Auditor

Two years of experience comparable to the Accounting Technician class series in Monterey County.

Auditing

Education:

Completion of the core courses required for a bachelor degree at an accredited college or university with emphasis in accounting or auditing.

Experience:

Two years of experience performing a full range of accounting duties which included difficult record keeping tasks, routine analytical and interpretive duties.

SPECIAL REQUIREMENTS

Some positions in this class may require a valid California Class 3 Driver's License, or the employee must be able to provide suitable transportation which is approved by the appointing authority.

CLASS HISTORY

Class Code: 20B20
Established Date: July, 1985
Revised Date: August, 1991
Former Title:

CLASS DATA

Job Group: 14
EEO Category: PP
Work Comp. Code: 8810
Bargaining/Employee Unit: J
FLSA: C
MOCO OT: Y

Prepared by: RU 8/26/91

Approved by:

/s/ Lorna Taluban
County Administrative Office

1/13/1992

Date