

Monterey County

Class Code: 20B21  
Established: January 1980  
Revised: January 1992

## ASSOCIATE ACCOUNTANT AUDITOR

### DEFINITION

Under direction, does a full range of accounting or auditing duties which includes preparation of analytical statements and reports requiring application of a broad knowledge of accounting principles and practices applicable to a variety of situations and programs; may supervise subordinate professional, clerical and technical personnel; and does other work as required.

### DISTINGUISHING CHARACTERISTICS

An Associate Accountant Auditor may be assigned either accounting, auditing or a combination of accounting and auditing duties. Audit duties are performed in accordance with Generally Accepted Auditing Standards (GAAS), and include small to medium sized financial and compliance audits of county departments, courts, specific programs, and other local entities.

Associate Accountant Auditors independently prepare analyses and interpretive and evaluation statements, and are not generally assigned Accountant Auditor duties which require the maintenance of accounting control and statistical records. Accountant Auditors assigned auditing tasks perform the least complex assignments independently and learn to perform a full range of auditing duties; whereas, Associate Accountant Auditors independently perform a full range of auditing assignments.

Senior Accountant Auditors must utilize an extensive knowledge of a specialty area of accounting or auditing. In accounting, Senior Accountant Auditors must possess skills to perform tax and revenue accounting or cost accounting, and are generally responsible for the supervision of one or more subordinate personnel. Associate Accountant Auditors perform general accounting tasks. Incumbents may assist the auditor-in-charge on more complex audit engagements. Incumbents report to the Senior Accountant Auditor or the Audit Chief as required. Senior Accountant Auditors may serve as lead workers responsible for the review of the work of Associate Accountant Auditors and Accountant Auditors; whereas, such tasks are incidental to those of Associate Accountant Auditors.

A typical departmental assignment for an Associate Accountant Auditor would be the performance of a full range of professional accounting duties including the preparation of narrative and interpretive reports for a department having a complex grant or cost accounting program.

### EXAMPLES OF DUTIES

#### Accounting Duties

1. Prepares a variety of detailed accounting, statistical and narrative financial statements or reports requiring analysis and interpretation

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2. Examines, analyzes and prepares fiscal records and documents in accordance with established accounting procedures, principles and standards
3. Recommends and implements new or revised accounting systems, procedures and records
4. Advises officials, auditors and departmental personnel on accounting plans and procedures
5. Makes complex or difficult adjusting entries affecting several subsystems of an accounting system
6. May perform specialized accounting functions in an area such as tax or cost accounting under the supervision of another professional accountant
7. May supervise and review the work of fiscal and clerical personnel who make entries and reconciliations, and who perform other fiscal and statistical record keeping work.

### Auditing Duties:

1. Responsible for the planning, completion, organization and summarization of all audit work within budgeted hours
2. Identifies key audit issues and areas of control risk in each audit entity
3. Verifies the accuracy and propriety of accounting records and transactions
4. Prepares audit reports, including the production of properly supported audit findings and recommendations; recommends and implements new or revised accounting systems, procedures and records
5. Confers with management and auditees regarding audit findings and specific accounting problems
6. Renders an opinion on financial statements
7. Performs special research projects as necessary.

### QUALIFICATIONS

A combination of education, training and experience which substantially demonstrates the following knowledges and skills:

#### Knowledges and Skills

Thorough knowledge of accounting and auditing principles, practices and standards.

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Some knowledge of governmental accounting and auditing practices, procedures and standards.

Working knowledge of

1. Methods and procedures involved in conducting audits of accounts and financial records, including the use of audit work paper techniques
2. Laws, rules and regulations influencing fiscal operations
3. Computerized data processing as it relates to accounting procedures and practices
4. Basic governmental accounting principles and procedures
5. Basic statistical sampling techniques.

Skill to

1. Apply accounting and auditing principles, practices standards to all applicable work assignments
2. Analyze accounting data as it relates to auditing draw logical conclusions
3. Read, interpret and apply legal requirements and administrative policies to an accounting system
4. Determine audit scope and methodology
5. Prepare clear and concise statistical, fiscal narrative reports
6. Communicate effectively, both orally and in writing
7. Plan and direct the work of others
8. Establish and maintain effective working relationships with a variety of different departments and individuals.

### EXAMPLES OF EXPERIENCE AND EDUCATION

The knowledges and skills listed above may be acquired through various types of education, training or experience. Typical ways to acquire the required knowledges and skills are listed below:

#### Accounting

#### Education:

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

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Experience:

EITHER

Two years of experience performing full working-level accountant duties with a CPA firm which included commercial or industrial accounting.

OR

Two years of broad accounting experience in the private or public sectors.

OR

Two years of experience comparable to the Accountant/Auditor series in Monterey County performing a wide variety of accounting duties.

Auditing

Education:

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

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AND

Experience:

EITHER

Two years of experience performing full working-level auditing duties with a public agency or private CPA firm.

OR

Two years of experience comparable to the Accountant/Auditor series in Monterey County performing auditing duties.

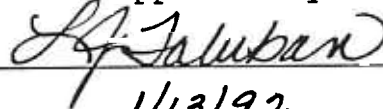
SPECIAL REQUIREMENTS

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

Bargaining Unit: J  
EEO Category: P

RU:km  
1/13/92

Approved by



1/13/92

Date