

Auditor-Controller Analyst I

DEFINITION

Under general direction from the Chief Deputy of Auditor-Controller in the Auditor-Controller's Office, to perform complex professional accounting and/or auditing functions and financial analysis of the County's fiscal operations for County-wide programs and systems; to interpret and apply legal requirements and policies; and to provide advice, consultation, and professional support on fiscal, accounting, and budgetary procedures to department heads and other fiscal staff. This classification may supervise professional and/or technical staff, and performs other related work as required. Although the incumbents in this classification are cross-divisional within the Auditor-Controller's Office, they may be assigned the following professional specialized areas:

- General Accounting
- Budgeting
- Property Tax
- Accounts Payable
- Auditing
- Systems
- Debt Management
- Payroll

DISTINGUISHING CHARACTERISTICS

Positions in this class are in the Auditor-Controller's Office, performing accounting and/or auditing, fiscal and legal research and analysis with considerable independence to solve fiscal problems in order to achieve maximum financial benefit to the County and to ensure the integrity of financial records and funds. The work emphasizes conducting studies of complex accounting and/or auditing problems, preparing a variety of complex periodic and special reports involving cost accounting, and conducting statistics and legal research such as applications for extra jurisdictional funding.

Incumbents are accountable for the quality and technical accuracy of the fiscal program, including assigned activities such as financial planning, operations, and administration; developing and preparing budgets; managing and preparing reports; conducting internal and external audits; interpreting state and federal regulations for financial program operations; system development and maintenance, and participating in the business operation of the divisions.

This class differs from the class of Senior Accountant Auditor by the degree of independence, assignment of programs and projects, external and internal contacts, and consequence of errors that may have major County-wide impact. The latter performs detailed accounting and auditing work, and functions with less independence and authority.

This class is distinguished from the higher class of Auditor-Controller Analyst II in that the latter has responsibility for the fiscal management of multiple or major programs that involve more complex funding sources, systems operations, and financial activities. The consequences of error are limited for Auditor-Controller Analyst I, usually impacting other County departments or internal processes/procedures. The problems can generally be resolved to minimize or alleviate adverse impact.

EXAMPLES OF DUTIES

Nothing in this specification restricts management's right to assign or reassign duties and responsibilities to this job at any time.

1. In conjunction with County Administrative Office, coordinates preparation and/or development of annual County budget, including consultation with finance managers or department heads to estimate total expenditures and revenue for the year, and budget projections
2. Prepares financial schedules, analysis, documentation, and a variety of complex accounting and financial reports that may include: Long-term debt and leave obligation worksheets, sales and use tax,

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Gann limit, County Annual Report for the State controller's Office, payroll taxes, auditing, property tax, etc.

3. Provides advice, assistance, and training to departments regarding the Countywide cost allocation plan, year-end closing revenue estimates, preparation of financial documentations and reporting, accounting processes and compliance requirements, and/or systems operations.
4. Performs a variety of other complex accounting, auditing and financial analysis, operations, issue resolutions, and monitoring to include: Allocation of property tax administrative costs to cities and other agencies; allocation of risk management, liability, and employee insurance costs to departments; allocation of property insurance costs for County buildings to each department; payroll regulations; systems operation and maintenance; data security; program billings; payments; payroll operations; and internal/external auditing.
5. Plans, organizes, coordinates, and performs the complex accounting, fiscal, and/or audit work to prepare a variety of reports, schedules, and claims that may include: computation of interest on County accounts, and reconciliation of investment portfolio and other assigned claims.
6. All positions in this class may supervise professional and/or technical accounting staff that may include: assigning, directing, training, and reviewing subordinates' work for accuracy, completeness, and compliance with established requirements; manages work performance; and recommends transfers, reassignment, and discipline.
7. Plans, develops, coordinates, and implements fiscal management policies, goals, objectives, procedures, standards, and programs with the management team.
8. Reviews, analyzes, researches, interprets, and communicates legislation to ensure compliance with laws, rules, and regulations that fiscally impact County and departmental programs.
9. Establishes and maintains positive working relationships with departmental management and staff, other County departments, external agencies, community-based companies, vendors, and State and Federal program auditors.

QUALIFICATIONS

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

Knowledge and Skills:

Thorough knowledge of:

1. Principles and methods of public finance administration, particularly in the areas of accounting operations, auditing, budgeting preparation, and management; fiscal control auditing, cost accounting, financial reporting, forecasting, financial analysis, general accounting, business and personnel accounting, internal/external financial, and operations auditing, property tax apportionment and accounting
2. Based on divisional assignment:
 - Cost accounting theory and methods
 - Property tax administration and operations
 - Enterprise and government accounting principles and practices
 - Principles and practices of reimbursement, grant management, monitoring and control
 - Accounting and auditing principles and practices used in public finance, including third-party reimbursement principles, policies and procedures
 - Government and non-government auditing and accounting principles and procedures
 - Principles and practices of internal and external agency auditing and operations auditing

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- Professional report writing techniques
- Audit work papers techniques and preparation
- ERP systems operations and maintenance
- Accounting and payroll principles, practices, standards, and methods
- Laws, ordinances, terminology, processes, practices, and procedures governing payroll operations
- Internal Revenue Code; California Public Employment Law; various benefit provider rules and regulations

Working knowledge of:

1. Research and assessment techniques
2. Quantitative analysis, and business statistical methods and techniques
3. Principles and practices of supervision, including work planning, scheduling, reviewing, evaluating, training, and corrective action
4. Related computer technology systems, hardware, and applicable software application and operations
5. Governmental accounting, budgetary principles and operational practices
6. Business law applicable to financial operations

Skill and Ability to:

1. Plan, organize, direct, and coordinate the fiscal and accounting activities to support county operations
2. Analyze, evaluate, and solve complex budgetary, accounting, and administrative problems
3. Prepare clear and concise accounting, budgetary, statistical and narrative reports; present information to a group effectively
4. Develop or revise accounting systems, processes, and activities to meet changing needs
5. Assist in the design and implementation of computerized accounting systems
6. Develop, implement, and administer automated data gathering, processing, and reporting systems
7. Present technical and financial information, and reports effectively
8. Communicate effectively both verbally and in writing
9. Select, supervise, assign work, train, and evaluate the performance of others
10. Properly interpret, determine, and apply appropriate laws, regulations, policies, and collective bargaining agreements to county operations
11. Make accurate complex computations
12. Meet schedules and timelines
14. Provide excellent and courteous customer service and establish and maintain effective working relationships

REQUIRED CONDITIONS OF EMPLOYMENT

As a condition of employment, the incumbent will be required to:

1. Possess a valid California class C driver license or be able to provide suitable transportation that is approved by the appointing authority for some positions
2. Pass a background investigation

EXAMPLES OF EXPERIENCE/EDUCATION/TRAINING

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Any combination of training, education and/or experience which provides the knowledge, skills and abilities and required conditions of employment listed above is qualifying. An example of a way these requirements might be acquired is:

Education

Equivalent to a bachelor's degree in Accounting, Public or Business Administration, Economics, Finance or a closely related field with course work in Accounting, Finance and Business Administration.

Experience

Three (3) years of experience performing professional level accounting/auditing duties with a CPA firm, public or private agency or two (2) years of experience at a level equivalent to an Accountant-Auditor III in Monterey County.

PHYSICAL AND SENSORY REQUIREMENTS

The physical and sensory abilities required for this classification include:

1. Repetitive arm, hand, finger, and wrist motion; coordinated, skillful movements of fingers, hands and arms to operate a variety of office equipment such as a personal computer, typewriter and calculator
2. See well enough; hear and speak sufficient; and physical dexterity to function in a typical office environment
3. Mobility and dexterity to operate a motor vehicle to transport self, others or equipment for some positions

CLASS HISTORY

Class Code: 20B24
Established Date: September 2008
Revised Date: May 2002
Former Title: Accounting Analyst

CLASS DATA

Job Group: 03
EEO Category: P
Work Comp. Code: 8810
Bargaining/Employee Unit: X
FLSA: E
MOCO OT: N

Prepared by: Nairi Davis, Associate Personnel Analyst

Approved by:

/s/ Gerta McClay

County Administrative Office

4/9/2009

Date