

**MENDOCINO COUNTY GOVERNMENT
CLASS SPECIFICATION**

CLASS TITLE: AUDITOR
DEPARTMENT: FINANCE
REPORTS TO: AUDITOR/CONTROLLER

CLASS CODE: 0021
FLSA STATUS: E
DATE: 10/99

JOB SUMMARY AND DISTINGUISHING FEATURES:

Performs professional level auditing work including: analyzing a variety of financial operations, accounting systems, policies and procedures; performing complex accounting and/or auditing functions and issuing reports of findings; and preparing financial statements.

ESSENTIAL JOB FUNCTIONS: (All responsibilities may not be performed by all incumbents.)

Performs audits, reconciliations and appraisals of the accounting and financial systems, accounts, funds, records and related activities to ensure accuracy and that adequate internal control, sufficient security, and auditability are present.

Reviews accounting, auditing and/or regulatory reports to ensure financial compliance and integrity and analyzes findings.

Analyzes financial information including: counting funds; examining records; preparing financial statements, reports and notes and issuing opinions on same; performing complex reconciliations and analytical procedures; reviewing budget preparation; and designing and implementing systems.

Performs revenue projection functions related to taxes, including, appropriation/revenue accounting, data reporting and computing tax rates.

Establishes and supervises the maintenance of general and special ledgers and other accounting records.

Designs and evaluates internal control systems, advises of weaknesses and recommends improved controls.

Assists in the implementation of various auditing and accounting functions and programs.

Prepares claims for reimbursement of mandated costs.

Assists departments in finding solutions to problems regarding the accounting and reporting of financial activity.

Serves as lead professional on special projects, including: training in job skills, assigning and directing work and making recommendations in performance appraisal.

Researches and compiles data to comply with financial reporting compliance and integrity of the organization=s systems and records; files appropriate reports with local, state and federal agencies.

Prepares memorandums, letters and reports in final form from rough drafts and notes.

Provides back-up support for other staff.

Performs other related duties as assigned.

MATERIAL AND EQUIPMENT USED:

General Office Equipment Computer Automobile

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Bachelor's degree from an accredited four-year college or university in finance, accounting or a related field; and,

Two to three years of progressively responsible related experience; or,

Any combination of education, training and experience which provides the required knowledge, skills, and abilities to perform the essential functions of the job.

Licenses and Certifications:

Certified Public Accountant

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

Generally accepted accounting principles as applied to governmental accounting.

Generally accepted auditing standards.

Financial, fund and project accounting.

Financial report and statement preparation.

Applicable state, federal and local ordinances, codes, laws, rules and regulations and legislative issues.

Internal control systems.

All computer applications and hardware related to the performance of the essential functions of the job.

Grant accounting.

Methods and techniques of research, statistical analysis and report presentation.

Skill in:

Using tact, discretion, initiative and independent judgment within established guidelines.

Organizing work, setting priorities, meeting critical deadlines, and following up assignments with a minimum of direction.

Researching, compiling, and summarizing a variety of informational and statistical data and materials.

Communicating clearly and effectively, orally and in writing.

Using spreadsheet and word processing software.

Preparing clear and concise reports, correspondence and other written materials.

Mental and Physical Abilities:

Ability to analyze and evaluate accounting problems and use independent judgment regarding technical accounting problems.

Ability to read, analyze and interpret professional periodicals and journals, technical procedures and government regulations.

Ability to apply concepts such as fractions, percentages, ratios and proportions to practical situations.

While performing the essential functions of this job the employee is regularly required to sit, use hands to finger, handle, or feel, and speak and hear.

Physical ability to lift light articles, sometimes weighing up to 20 pounds maximum and carrying of objects weighing up to 20 pounds; pushing and/or pulling objects weighing up to 20 pounds maximum.

Working Conditions:

Work is performed in a normal office environment with little exposure to outdoor temperatures or dirt and dust. When performing audits in the field, the employee may perform the work in cold, damp buildings that are not air conditioned and/or heated.

The incumbent's working conditions are typically moderately quiet.

file: auditor.10226

This class specification should not be interpreted as all inclusive. It is intended to identify the essential functions and requirements of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.