

ASSISTANT DIRECTOR OF FINANCE – AUDITOR/CONTROLLER

DEFINITION

Under general supervision of the Finance Director, to assist in the planning, organizing and directing of the accounting, auditing and financial reporting activities of the Auditor-Controller division of the Finance Department.

DISTINGUISHING CHARACTERISTICS

This is a senior position and reports directly to the Director of Finance. The incumbent is responsible for managing the Auditor-Controller division of the Finance Department. This is a non-represented position.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Director of Finance; exercises functional and technical supervision over staff in the Auditor-Controller division.

ESSENTIAL JOB FUNCTIONS

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended to be a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The Incumbent may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks, as well as other marginal tasks.

- Plans, develops, and evaluates division's goals, objectives, policies, and procedures; interprets laws and regulations; develops systems and standards for program evaluation; assures the Auditor-Controller division's activities follow all applicable laws, policies and regulations.
- Directs the Auditor-Controller division's operations; evaluates issues and recommends solutions; prioritizes and assigns projects; identifies and communicates strategies, goals and objectives.
- Assures the accuracy and quality of the County budget expenditures, tax accounting, general accounting and reporting documents, and the Auditor-Controller division's work products.
- Assists in the preparation and administration of the County budget; directs the auditing function of the Auditor-Controller division in the performance of audits of County departments and Special Districts.
- Consults with and assists the Director of Finance in the planning, coordinating and administration of the Auditor-Controller division.

- Performs the most difficult and complex accounting tasks in the Auditor-Controller division, including preparing financial audits, reports and statements.
- Manages all aspects of accounting in the Department of Finance, which includes:
 - a) Supervising the Accounts Payable & Utilities functions – Directs the payment and allocation of invoice charges; and evaluates the related internal controls to ensure that proper controls are in place to provide for the proper payment and allocation of such expenditures;
 - b) Supervising the Payroll function – Ensures that employees are appropriately paid and that reports are prepared and submitted to the appropriate State, Federal and Other agencies; and
 - c) Supervising the Property Tax function – Ensures that property tax revenues are accounted for and apportioned to the different entities in a timely and accurate manner in accordance with applicable rules and regulations.
- Participates in the preparation of budgets for each County Department; coordinates budget information collection from all departments; supervises budget adjustment and transfers.
- Monitors compliance with generally accepted accounting principles; reviews and approves fund reconciliations, account balancing, tax strategies, correspondence, and special reports.
- Serves as a liaison to County departments and special districts staff regarding budget procedures, estimates, and transfers.
- Reviews the annual Cost Plan Allocation in accordance with current Federal and State regulations.
- Assists in the calculation of the County's cash flow needs for the investment program to maximize return on investments.
- Maintains the chart of accounts compliance with the State Controller's Office and the Governmental Accounting Standards Board's standards and guidelines.
- Consults with Director of Finance about the selection, training, and evaluation of staff.
- Performs functions of the Auditor–Controller and functions of Treasurer–Tax Collector in the absence of the Director of Finance.
- Assists the Director of Finance with Departmental hiring decisions.
- Assists the Director of Finance with the coordination and preparation of audit workpapers for the external County audit.
- Represents the County in various meetings and functions.
- Performs additional related duties as assigned.

REQUIRED KNOWLEDGE AND SKILLS

Knowledge of:

Pertinent federal, state, and local laws, codes, and regulations.

Generally accepted accounting principles, generally accepted auditing principles related to the public sector financial administration.

Governmental Accounting Standards Board standards and recommended practices.

Principles and practices of organization, administration and personnel management.

Principles of supervision, training and performance evaluation.

Principles and practices of governmental budgeting.

California tax code, California Property Tax Manager's Reference Manual, Tax Collector's Manual, and applicable State and Federal regulations.

County Treasury functions.

Advanced budgeting procedures and techniques.

Advanced principles, theories, and procedures of accounting and related internal controls.

Basic mathematics principles.

Principles and methods of statistical analysis.

Modern office procedures, methods, and technology.

Appropriate English usage, spelling, grammar, and punctuation.

Skills to:

Read, understand, interpret, and apply accounting standards and procedures, applicable to Federal accounting rules and regulations and other pertinent state and local laws, rules, and regulations.

Effectively plan, organize, staff, coordinate and direct a variety of financial activities.

Plan, coordinate and conduct comprehensive financial audits.

Supervise, train, and evaluate staff.

Analyze and verify complex financial and accounting records and reports.

Prepare detailed and complex financial statements and reports.

Prepare and administer a budget.

Oversee County-wide accounting systems and operations.

Make sound, educated decisions, and work independently with limited supervision.

Perform accounting and mathematical calculations with speed and accuracy; perform accurate statistical analyses.

Respond to inquiries from management, citizens, and regulatory agencies.

Communicate clearly and concisely, both orally and in writing.

Establish and maintain cooperative working relationships with those contacted in the course of work.

MINIMUM REQUIREMENTS

Any combination of experience and training that would likely provide the required knowledge and skills is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

Five years of increasingly responsible experience in accounting or financial auditing, or banking, investment management and/or taxation, including two years of administrative and supervisory responsibility.

Education:

Bachelor's degree from an accredited college or university with major course work in accounting, financial management, business administration or related field.

DESIRABLE QUALIFICATIONS:

Possession of a valid certificate issued by the California State Board of Accountancy under Chapter 1 showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant is highly desirable.

Master's degree from an accredited college or university with major course work in accounting, financial management, business administration, or related field is highly desirable.

Recent administrative experience in budgeting or financial analysis and control, insurance, banking or investment management is highly desirable but not required.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects, up to 30 pounds, as necessary to perform job functions.

WORKING CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures