

RESOLUTION NO. 2018- 8307

**RESOLUTION TO AMEND POSITION ALLOCATION  
FOR AUDITOR FUND #20040**

**WHEREAS**, Plumas County Personnel Rule 5.01 provides amendments to be made by resolution of the classification plan covering all positions in the County service; and

**WHEREAS**, these positions are necessary in the daily operational needs of the Auditor's Department; and

**WHEREAS**, the Human Resources Director has amended job classifications for the Account/Auditor I range - 2138 and Accountant/Auditor II range – 2356; and

**WHEREAS**, these corrections was brought to the attention of the Director of Human Resources who is now requesting approval of this resolution to amend the 2017-2018 Position Allocation for department #20040; and

**NOW, THEREFORE BE IT RESOLVED** by the Plumas County Board of Supervisors as follows:

1. Approve the amendments to the Fiscal Year 2017/2018 Position Allocation to allocate the following positions:

<b>Auditor/Controller #20040</b>	<b>Current FTE</b>
Auditor/Controller	1.000
Assistant Auditor Controller OR	1.000
Chief Deputy Auditor OR	0.000
Accountant OR Accountant Auditor I or II	1.000
Assistant Risk Manager/Occupational Safety & Health Spec.	1.000
Accountant Auditor/Liability Risk Analyst	1.000
Accountant/Workers Compensation Analyst	0.000
Payroll Specialist II OR	1.000
Payroll Specialist I	
Fiscal Support Coordinator OR	1.000
Auditor Accounting Technician OR	0.000
Auditor Accounting Clerk I or II	0.000

<b>Auditor/Controller #20040</b>	<b>Proposed FTE</b>
Auditor/Controller	1.000
Assistant Auditor Controller OR	1.000
Chief Deputy Auditor OR	0.000
Accountant, or Accountant Auditor I / II	3.000
Assistant Risk Manager/Occupational Safety & Health Spec.	1.000

Accountant Auditor/Liability Risk Analyst	0.000
Accountant/Workers Compensation Analyst	0.000
Payroll Specialist II, or	1.000
Payroll Specialist I	
Fiscal Support Coordinator, or	0.000
Auditor Accounting Technician, or	0.000
Auditor Accounting Clerk I or II	0.000

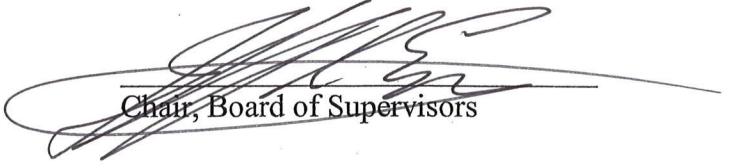
2. Approve the revised job classifications for Accountant/Auditor I range – 2138 and Accountant/Auditor II range -2356.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board on the 16<sup>th</sup> day of January, 2018 by the following vote:

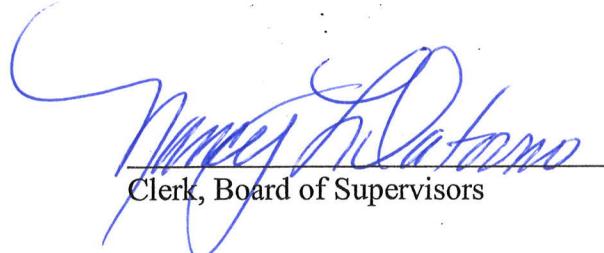
**AYES:** Supervisors: SIMPSON, THRALL, GOSS, SANCHEZ, ENGEL

**NOES:** Supervisors: NONE

**ABSENT:** Supervisors: NONE



Chair, Board of Supervisors



Clerk, Board of Supervisors

# Exhibit A

**ACCOUNTANT AUDITOR I****DEFINITION**

Under supervision, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to assist with the maintenance of information on County tax rates and rolls; to assist with control of the County's budget; to learn the methods and procedures used by the Auditor/Controller's Office; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Accountant/Auditor class series. Incumbents perform a variety of less complex accounting and auditing work. Incumbents are expected to increase their skill and knowledge of technical accounting and auditing procedures during the training period. As soon as an incumbent has demonstrated substantive knowledge of the Department's procedures and policies and the ability to independently perform complex accounting work, as well as assist with auditing functions, they may expect promotion to the next higher level of Accountant/Auditor II.

**REPORTS TO**

Assistant Auditor/Controller

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR I - 2**

### **EXAMPLES OF DUTIES**

- Performs accounting work in the establishment and maintenance of County fiscal records.
- Assists with processing additions, changes, and deletions to the County tax rolls.
- Assists with maintaining proper tax roll fiscal balances.
- Assists with analyzing the impact of the tax roll changes on County revenue.
- Maintains a variety of ledgers and journals.
- Reviews fiscal records to insure proper disbursement of funds to different accounts.
- Prepares financial statements and reports.
- Assists with audits of County funds and programs.
- Assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements.
- Assists with maintaining proper controls on trust accounts.
- Provides backup for payroll preparation.
- Compiles information for state financial reports.
- Gathers information for the preparation and control of the County budget.
- Operates computers, maintaining and updating files and databases.
- Operates office equipment.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

## **ACCOUNTANT/AUDITOR I - 3**

### **DESIRABLE QUALIFICATIONS**

#### Knowledge of:

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Cost accounting and budgeting procedures.
- Basic auditing theory and techniques.
- Budget development and control.
- Excel (intermediate skill level), Word (basic skill level).
- Office management methods and procedures.

#### Ability to:

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.
- Work as a team-player.
- Maintain positive attitude towards co-workers and the public.

## **ACCOUNTANT/AUDITOR I - 4**

### **TRAINING AND EXPERIENCE**

Equivalent of successful completion of the courses required for a major in accounting at an accredited four (4) year college or university;

OR

Successful completion of a professional accounting curriculum given by an approved institution which included courses in elementary and advanced accounting, auditing, cost accounting, and business law;

OR

Three years of responsible professional accounting experience. A combination of two or more of the following skills would qualify: knowledge of financial statement preparation and analysis; experience using a computerized accounting system; preparation of financial reports and reconciliations; filing reports with outside agencies; payroll and payroll reporting.

OR

Other combinations of experience and education may be considered.

### **Special Requirements:**

Must possess a valid driver's license at time of application and a valid California Driver's License by the time of appointment. The valid California License must be maintained throughout employment.

All County of Plumas employees are designated Disaster Service Workers through State law (California Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training as assigned, and to return to work as ordered in the event of an emergency.

**ACCOUNTANT AUDITOR II****DEFINITION**

Under supervision, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to maintain information on County tax rates and rolls; to assist with control of the County's or a Department's budget; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the journey level in the Accountant/Auditor class series. Incumbents perform a variety of complex accounting and auditing work. Incumbents are expected to have substantial accounting and auditing knowledge and background. Incumbents may be assigned responsibility for a special fiscal area such as fiscal monitoring for a department or departments which have complex financial reporting requirements.

**REPORTS TO**

Assistant Auditor/Controller.

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR II - 2**

### **EXAMPLES OF DUTIES**

- Performs technical accounting work in the establishment and maintenance of County fiscal records.
- Assists with processing additions, changes, and deletions to the County tax rolls.
- Maintains proper tax roll fiscal balances.
- Apportions tax roll monies to the proper accounts and funds.
- Analyzes the impact of the tax roll changes on County revenue.
- Maintains fixed asset inventories.
- Maintains a variety of ledgers and journals.
- Reviews fiscal records to insure proper disbursement of funds to different accounts.
- Prepares financial statements and reports.
- Assists with audits of County funds and programs.
- Assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements.
- Maintains proper controls on trust accounts.
- Reviews and reconciles County and special district warrants.
- Provides backup for payroll preparation.
- Compiles information for state financial reports.
- Gathers information for the preparation and control of the County budget.
- Operates computers, maintaining and updating files and databases.
- Operates office equipment.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

## **ACCOUNTANT/AUDITOR II - 3**

### **DESIRABLE QUALIFICATIONS**

#### Knowledge of:

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Cost accounting and budgeting procedures.
- Auditing theory, principles, and techniques and their application to government finance.
- Laws and regulations affecting the financial operations of the County and special districts.
- Principles of account classification.
- Budget development and control.
- Excel (intermediate skill level), Word (basic skill level).
- Office management methods and procedures.

#### Ability to:

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.
- Work as a team player.
- Maintain positive attitude towards co-workers and public.

**ACCOUNTANT/AUDITOR II - 4**

**TRAINING AND EXPERIENCE**

One (1) year of experience comparable to that of an Accountant/Auditor I with Plumas County,  
AND

Equivalent to successful completion of the courses required for a major in accounting at an  
accredited four (4) year college or university.

OR

Successful completion of a professional accounting curriculum given by an approved institution  
which included courses in elementary and advanced accounting, auditing, cost accounting, and  
business law.

OR

Three years of responsible professional accounting experience. A combination of two or more of the  
following skills would qualify: knowledge of financial statement preparation and analysis;  
experience using a computerized accounting system; preparation of financial reports and  
reconciliations; filing reports with outside agencies; payroll and payroll reporting.

OR

Other combinations of experience and education may be considered.

**Special Requirements:**

Must possess a valid driver's license at time of application and a valid California Driver's License by the  
time of appointment. The valid California License must be maintained throughout employment.

All County of Plumas employees are designated Disaster Service Workers through State law (California  
Government Code Section 3100-3109). Employment with Plumas County requires the affirmation of a  
loyalty oath to this effect. Employees are Required to complete all Disaster Service Work related training  
as assigned, and to return to work as ordered in the event of an emergency.

**ACCOUNTANT AUDITOR I****DEFINITION**

Under supervision, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to assist with the maintenance of information on County tax rates and rolls; to assist with control of the County's budget; to learn the methods and procedures used by the Auditor/Controller's Office; and to do related work as required.

**DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Accountant/Auditor class series. Incumbents perform a variety of less complex accounting and auditing work. Incumbents are expected to increase their skill and knowledge of technical accounting and auditing procedures during the training period. As soon as an incumbent has demonstrated substantive knowledge of the Department's procedures and policies and the ability to independently perform complex accounting work, as well as assist with auditing functions, they may expect promotion to the next higher level of Accountant/Auditor II.

**REPORTS TO**

Assistant Auditor/Controller.

**CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR I - 2**

### **EXAMPLES OF DUTIES**

Performs accounting work in the establishment and maintenance of County fiscal records; assists with processing additions, changes, and deletions to the county tax rolls; assists with maintaining proper tax roll fiscal balances; computes and figures tax penalties as appropriate; assists with analyzing the impact of the tax roll changes on County revenue; maintains a variety of ledgers and journals; reviews fiscal records to insure proper disbursement of funds to different accounts; prepares financial statements and reports; assists with audits of County funds and programs; assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements; assists with reviewing and evaluating County and special district accounting systems to determine the need for new systems or revision of existing systems; assists with maintaining proper controls on trust accounts; provides backup for payroll preparation; complies information for State financial reports; gathers information for the preparation and control of the County budget; operates computers, maintaining and updating files and databases; operates office equipment.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

## **ACCOUNTANT/AUDITOR I - 3**

### **DESIRABLE QUALIFICATIONS**

#### Knowledge of:

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Governmental cost accounting and budgeting procedures.
- Basic auditing theory and techniques.
- Budget development and control.
- Office management methods and procedures.

#### Ability to:

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.

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

Equivalent to successful completion of the courses required for major in accounting at an accredited four (4) year college or university; or successful completion of a professional accounting curriculum given by an approved institution which included courses in elementary and advanced accounting, auditing, cost accounting, and business law.

Special Requirements: Possession of a valid California Driver's License issued by the State Department of Motor Vehicles.

## **ACCOUNTANT AUDITOR II**

### **DEFINITION**

Under direction, to perform accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and budget records; to maintain information on County tax rates and rolls; to assist with control of the County's or a Department's budget; and to do related work as required.

### **DISTINGUISHING CHARACTERISTICS**

This is the journey level in the Accountant/Auditor class series. Incumbents perform a variety of complex accounting and auditing work. Incumbents are expected to have substantial accounting and auditing knowledge and background. Incumbents may be assigned responsibility for a special fiscal area such as fiscal monitoring for a department or departments which have complex financial reporting requirements.

### **REPORTS TO**

Assistant Auditor/Controller.

### **CLASSIFICATIONS DIRECTLY SUPERVISED**

None

## **ACCOUNTANT/AUDITOR II - 2**

### **EXAMPLES OF DUTIES**

Performs technical accounting work in the establishment and maintenance of County fiscal records; maintains a variety of ledgers and journals; reviews fiscal records to insure proper disbursement of funds to different accounts; posts claims to cost centers, detailing account to be charged; prepares financial statements and reports; may conduct audits of County funds and programs; assists with the analysis and approval of fund transfers, insuring that they meet program and legal requirements; maintains fixed asset inventories; assists with processing additions, changes, and deletions to the County tax rolls; maintains proper tax roll fiscal balances; computes and figures tax penalties as appropriate; analyzes the impact of the tax roll changes on County revenue; apportions tax roll monies to the proper accounts and funds; reviews and reconciles County and special district warrants; reviews and evaluates County and special district accounting systems to determine the need for new systems or revision of existing systems; maintains proper controls on trust accounts; provides backup for County payroll preparation; gathers information for the preparation and control of the County budget; operates computers, maintaining and updating files and databases; operates office equipment.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and FAX.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

## ACCOUNTANT/AUDITOR II - 3

### **DESIRABLE QUALIFICATIONS**

#### Knowledge of:

- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Governmental cost accounting and budgeting procedures.
- Auditing theory, principles, and techniques and their application to government finance.
- Laws and regulations affecting the financial operations of the County and special districts.
- Principles of account classification.
- Budget development and control.
- Office management methods and procedures.

#### Ability to:

- Perform technical accounting work.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update fiscal records.
- Prepare a variety of financial reports and statements.
- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare, clear, concise and accurate records and reports.
- Establish and maintain cooperative working relationships.

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

One (1) year of experience comparable to that of an Accountant/Auditor I with Plumas County.

Equivalent to successful completion of the courses required for a major in accounting at an accredited four (4) year college or university; or successful completion of a professional accounting curriculum given by an approved institution which included courses in elementary and advanced accounting, auditing, cost accounting, and business law.

Special Requirements: Possession of a valid California Driver's License issued by the State Department of Motor Vehicles.