

Job Description: PART-TIME INTERNAL AUDITOR/ACCOUNTANT (ASSISTANT COUNTY AUDITOR)

Class No. 209
Position No. 495-8911
Pay Grade: 13

Department: Auditor's Office
EEOC Category: Professional
FLSA: Non-Exempt

SUMMARY OF POSITION

This is a part-time position. Duties for this position may vary depending on the needs of the office, but may include both accounting and internal auditing duties, as needed. This position is generally responsible for high level accounting and internal auditing responsibilities. Duties include preparing schedules for external auditors, compliance with Government Accounting Standards Board Statements and Generally Accepted Accounting Principles (GAAP), performing internal audits and reviews of County departments. Internal audit involves writing internal audit programs, assessing risk, examining and evaluating internal controls, performing field-testing, documenting results and compiling audit reports to communicate findings and resolutions.

This position is required to perform all of the office's duties with the highest level of professionalism, financial stewardship, and integrity.

ORGANIZATIONAL RELATIONSHIPS:

This position reports directly to the Internal Auditor / Accounting Manager. This position has contact with all county departments; works closely with the County Treasurer's office.

EXAMPLES OF WORK

Essential Duties

This position will perform both internal audit and accounting functions.

Internal Audit

This position performs internal audits of various county departments, offices, and special funds; including performing risk assessments, completing field-testing, analyzing data and documenting results, preparing and communicating formal reports, including audit findings and associated recommendations. Internal audits and reviews of County departments include, but are not limited to, desk and on-site audits, cash counts, stock inventories, fixed assets inventories, reviews of bank account reconciliations, and other internal auditing duties.

Internal audit duties include writing, and updating, internal audit programs to examine and analyze internal controls and ensure compliance and accountability.

The following are basic duties and responsibilities of internal audit:

- Researching applicable laws, regulations and guidelines of activities in preparation for internal audits/reviews;
- Checking records for compliance with state laws, generally accepted accounting principles, and local record keeping requirements;
- Balancing source data to accounting records for verification of financial data;
- Analyzes data obtained for evidence of deficiencies in controls, duplication of effort, fraud, or lack of compliance with laws, government regulations and management policies and procedures;
- Preparing written reports of findings and recommendations for management;
- Effectively communicating findings and recommendations with departments regarding internal audits/reviews; and
- Conducting audit follow-ups for timeliness and accuracy.

Accounting

Provides assistance when outside auditor needs help or has questions such as preparing annual schedules, compiling data, and analyzing data for outside auditors, when requested;

Prepares reoccurring monthly journal entries, regular and correcting journal entries, as needed;

Reconciles monthly departmental revenue reports to the general ledger;

Reconciles and analyzes Road and Bridge Department Cost Reports for Annual Comprehensive Financial Report (ACFR) reporting (modified approach data);

Prepares monthly spreadsheet on utility consumption;

Assists with fixed assets as needed (examples: tagging items, entering or updating information in the computer system and assist with reconciliation of fixed assets, assisting with validation and verification of assets being sold at auction, performing inventory of fixed assets);

Other Important Duties

Must be able to communicate effectively both orally and in writing;

Maintaining schedules and meeting deadlines, especially for reporting purposes.

Ensuring strict adherence to the law governing county finances and research statutes regarding the operating of County offices.

Maintaining accurate and complete records as hard copies and computerized accounting files

Performing special projects and such other duties as may be assigned.

OTHER REQUIREMENTS

Regular attendance is essential. Must arrive at work on time, prepared to perform assigned duties and work assigned schedule. Employee must have the ability to work well with others. Employee must be able to perform the essential functions of the position without posing a direct threat to the health and safety of themselves and others. Requested accommodations to work hours and schedules are considered on an individual basis.

PHYSICAL DEMANDS AND WORK ENVIRONMENT

The physical demands and work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities of perform the essential functions.

While performing the duties of this position, the employee is required to walk, sit, stand, bend and stoop. May be required to lift, carry or push/pull supplies, materials, equipment and/or items weighting up to 10 pounds. Work is primarily conducted indoors. Staff work is normally reviewed and deadlines are to be met. It is left up to the staff to determine the method in which they complete their work.

REQUIRED KNOWLEDGE, SKILLS, AND ABILITIES

Must be knowledgeable in accounting practices (specifically understanding debit and credits); knowledgeable of Internal Audit standards; proficient in Excel; ability to analyze data, be thorough and pay strict attention to detail; establish and maintain effective working relationships with co-workers, elected officials, department heads, County employees and others.

ACCEPTABLE EXPERIENCE AND TRAINING

Bachelor's degree in Accounting or Finance required; plus at least one year of experience in accounting or auditing preferred in governmental accounting.

CERTIFICATES AND LICENSES:

Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Certified Fraud Examiner (CFE) licensed to practice in Texas preferred.

COMMENTS

Guadalupe County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective employees and incumbents to discuss potential accommodations with the employer.