



JOB DESCRIPTION

<u>POSITION:</u>	District Auditor
<u>HEADQUARTERS:</u>	Port Angeles
<u>STATUS:</u>	Regular, Full-time, Exempt Staff Position
<u>WORK WEEK:</u>	Monday through Friday
<u>SUPERVISOR:</u>	Board of Commissioners
<u>SALARY:</u>	DOE

PURPOSE: Certify vouchers and issue warrants for disbursement of funds by the District Treasurer/Controller upon approval by the Board of Commissioners. Plan and perform audits of the District's accounting, financial and operations, test internal controls and provide written reports with findings and recommendations to the General Manager and/or Board of Commissioners, as circumstances warrant.

ESSENTIAL JOB FUNCTIONS:

- Perform audits of the District's accounting, financial and other operations.
- Assist in the establishment and maintenance of a system of internal controls to ensure that financial statements are prepared correctly and that record of accounts are properly maintained; audit records as required.
- Audit and certify claims made against the District for materials furnished, services rendered or labor performed for the District.
- Issue and sign warrants for the disbursement of District funds for payroll and payment of claims.
- Audit contractual agreements in which the District is a party.
- Advise the Board of Commissioners and General Manager regarding compliance with state laws pertaining to District operations.
- Assist and confer with the General Manager in the development and periodic updating of operating practices and service policies and procedures.
- Keep informed of applicable official and legal issues pertaining to District operations.
- Advise in the system design of new information technology projects to ensure provision of adequate controls.
- Assist External Auditors with their examinations of District operations.
- Attend Board of Commissioner meetings.
- Audit annual inventories and sale or trade-in of surplus plant items.
- Reconcile monthly bank account statements.
- Serve as Hearing Officer for the District's customer appeal process.
- Administer business, property and liability insurance programs.

ADDITIONAL JOB FUNCTIONS:

- Prepare periodic reports required by state, federal and utility-related organizations.
- Perform other duties as directed by the Board of Commissioners or requested by the General Manager.

JOB STANDARDS:

Knowledge, Skills and Abilities:

- Must have a thorough knowledge of auditing techniques and principles.
- Must have a thorough knowledge of applicable local, state and federal laws.
- Must have a thorough knowledge of applicable accounting principles and practices, including Generally Accepted Accounting Principles, Government Accounting Standards Board, and Financial Accounting Standards Board, Generally Accepted Auditing Standards requirements. Federal Energy Regulatory Commission experience preferred.
- Must have knowledge of information technology including applications.
- Must have demonstrated ability to maintain confidentiality, work effectively with all levels of the organization and plan, organize and execute audits.
- Must have the ability to understand, follow and communicate accurate, clear and concise written and verbal information and instructions.
- Must have the ability to make sound decisions regarding the application of District policies and guidelines, as well as developing solutions for dealing with problem situations.
- Must have or gain extensive knowledge and hands-on experience working with property and liability risk assessment and risk management issues.
- Must have math, reading and writing skills required for the job functions.
- Must develop a thorough knowledge of District accident prevention procedures and tools and applicable state and federal regulations.

Education, Experience and Training:

- Must have a bachelor's degree in accounting, finance or other directly-related field. Advanced degree and certifications (i.e., CPA, CIA) preferred.
- Must have ten years auditing experience or equivalent with progressively greater responsibilities, including five years in finance, accounting or internal audit.
- Must have training and experience in the use of personal computer spreadsheet, database and word processing programs.

Other Requirements:

- Must pass a District physical examination and be able to perform essential job functions.
- Must have a valid Washington State driver's license and a safe driving record. Employees moving from out of state must obtain a Washington State license in accordance with Washington State law.

WORKING CONDITIONS:

- The job functions will generally be performed in an indoor, office environment. There will be occasional work in warehouses and outdoors in moderate weather.
- The job functions require traversing areas where footing may be poor and the ground uneven.
- The job functions include working with persons who exhibit many types of personalities and behaviors.

PHYSICAL REQUIREMENTS:

- The work requires the ability to lift and carry up to 40 pounds. Boxes and supplies are lifted on and off shelves up to a height of 6.5 feet.
- The work requires the ability to operate office machines, tools and equipment associated with the job functions.
- The work requires the ability to answer questions and communicate with coworkers, customers and others in person, via email and on telephones.
- Work activities involve walking, climbing stairs, bending, sitting for extended periods, lifting and carrying.

EQUIPMENT AND VEHICLES:

- The job duties involve the use of personal computers, copy machines, telephones and general office equipment.
- The job requires driving District vehicles such as automobiles.
- Future work practices may necessitate the use of different equipment, vehicles and tools.