

DIRECTOR OF FINANCE

DEFINITION

Under administrative and policy oversight, to plan, organize, and direct the financial and administrative functions of the Mono County Department of Finance, including the functions of the County Auditor, County Controller, County Treasurer, and County Tax Collector; to oversee and direct fiscal analysis and reporting, auditing, and budget administration; to provide management direction, supervision, and training for Department of Finance staff; to represent the County Department of Finance with other County departments, government agencies, and the County Board of Supervisors; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the top level County Financial Officer management classification for overseeing and ensuring the proper functioning of County financial analysis, control, and reporting. The incumbent serves in an "At-Will" status and receives administration direction from the County Administrative Officer.

REPORTS TO

County Administrative Officer

CLASSIFICATIONS SUPERVISED

Management, professional, and support job classifications assigned to the Department of Finance with responsibility for the day-to-day performance of County Auditor, County Controller, County Treasurer, and County Tax Collector operations and functions.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES *(The following is used as a partial description and is not restrictive as to duties required.)*

Plans, organizes, coordinates and the functions of the County Finance Department with full responsibility for the statutory functions of County Auditor, County Controller, County Treasurer, and County Tax Collector; tabulates the proposed annual County and assigned special district budgets, under the policy guidance and guidelines established by the Board of Supervisors; ensures proper publication, distribution, and presentation of the approved County budget; develops cash-flow projections and analytical scenarios for budget planning and forecasting; ensures timely development, proper distribution, and accurate presentation of financial reports; establishes and maintains a fiscal control system for the receipt and payment of County monies.

Develops, plans, and implements Finance Department goals and goals objectives, ensuring that the Department provides proper services for County elected officials and management; has a major in the development of County fiscal policies and procedures; develops, oversees, and participates in a Department work plan; assigns work activities, projects, and program responsibilities; monitors work flow; reviews and evaluates work products, methods, and procedures; coordinates Department activities with other Departments, outside organizations, and other government agencies; prepares and presents staff reports; has responsibility for the development and administration of the Department budget; monitors and approves fiscal expenditures; implements mid-year budget adjustments.

Selects, trains, motivates, and evaluates personnel; provides for staff development and training; initiates and implements employee discipline and termination procedures; prepares bid specifications for purchasing contracts and specifications; reviews and recommends bid awards; negotiates and administers contracts with service providers; develops and maintains financial reporting and record-keeping systems; coordinates and/or participates in a variety of staff and management meetings; participates on committees, boards, and commissions, as assigned; participates in professional groups and committees; responds to and resolves difficult and sensitive inquiries and complaints; keeps abreast of legislative changes and legal issues involving County government fiscal requirements and operations; provides advice on code and law changes to other staff.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; lift and move objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of office equipment, including computer, telephone, calculator, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment; continuous contact with other staff.

MINIMUM QUALIFICATIONS

Knowledge of:

Operations, policies, procedures, and legal requirements of the County Auditor, Controller, Treasurer, and Tax Collector Offices.
Organization and management practices, as applied to the analysis and evaluation of government programs and operations.
Principles and practices of public agency financial management, including taxation, revenue collection, auditing, controllership, investment and budgeting.
Pertinent federal, state, and local laws, codes, and regulations applicable to public agency budgeting, finance, and fiscal reporting.
Budget development and administration.
General accounting theory, principles, and practices and their application to a variety of accounting transactions and problems.
Organization and functions of local, state, and federal government entities, especially as they relate to County fiscal functions.
Government cost accounting.
Fiscal and program auditing theory, principles, and techniques and their application to government finance and operations.
Payroll laws and administration.
Computerized financial management systems, payroll and property tax systems.
Principles of supervision, training, work evaluation, and management.

Ability to:

Plan, direct, coordinate, and manage the functions of the Mono County Department of Finance, encompassing the functions of County Auditor, County Controller, County Treasurer, and County Tax Collector.
Interpret and apply federal, state, and local policies, procedures, laws, and regulations applicable to public agency budget development and administration, fiscal reporting, and fiscal administration.
Perform a variety of complex accounting, auditing, and financial transaction work.
Analyze and evaluate financial, program, and operational information, researching and gathering appropriate information to resolve problems.
Provide supervision, training, and work evaluation for assigned staff.
Oversee and insure proper monitoring and updating of fiscal, operational, and program records.
Develop objective analyses and recommendations for use by County management.
Oversee the preparation and prepare a variety of financial and audit reports and statements.
Gather, organize, analyze, and present a variety of information.
Make mathematical calculations quickly and accurately.
Assist with the development and utilization of computerized financial management system, payroll, and property tax systems.
Effectively represent the County Department of Finance with County management and staff, boards and commissions, the public, and representatives of other government agencies.
Establish and maintain cooperative working relationships.

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MINIMUM QUALIFICATIONS (continued)

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:

The person appointed as Director of Finance must any one of the following criteria from Government Code Section 26945:

- a) *Possession of a valid certificate issued by the California State Board of Accountancy under Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code showing the person to be, and a permit authorizing the person to practice as, a certified public accountant.*
- b) *Possession of a baccalaureate degree from an accredited university, college, or other four year institution, with a major in accounting or its equivalent, as described in subdivision (a) of Section 5091.1 of the Business and Professions Code.*
- c) *Possession of a certificate issued by the Institute of Internal Auditors showing the person to be a designated professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.*
- d) *Service as a county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.*

OR

The person appointed as director of Finance must any one of the following criteria from Government Code Section 27000.7:

- a) *Service in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.*
- b) *Possession of a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field with with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.*
- c) *Possession of a valid certificate issued by the California State Board of Accountancy under Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code showing the person to be, and a permit authorizing the person to practice as, a certified public accountant.*
- d) *Possession of a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.*
- e) *Possession of a valid charter issued by the Treasuring Management Association showing the person to be designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.*

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MINIMUM QUALIFICATIONS (continued)

In addition to the requirements above, it is highly desirable that a successful job candidate possess at least years of eight (8) years of senior management experience in a county, municipal entity, or other equivalent organization in a leading role with major responsibility for financial management, budget development and administration, financial reporting, and fiscal analysis. The equivalent of a Bachelor's Degree in Business/Public Administration, Finance, Economic, Accounting, or Auditing is mandatory with an advanced degree (MBA, etc.) or CPA preferred.

Special Requirements:

Possession of, or ability to obtain, an appropriate valid Driver's License and proof of insurability for a liability level, designated by the County.

Upon successful appointment to the position, an incumbent will be required every two (2) years to successfully complete a continuing education program consisting of a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management or public finance, or both offered by a recognized state or national association, institute, or accredited college or university that provides the requisite education programs described in Government Code Section 27000.9

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