

300 days of sunshine every year Wide open spaces in all directions Clean air and crystal clear water Four seasons of recreation Friendly neighbors

The Sierra Nevadas The Cascades The Great Basin Lakes, rivers, streams Forgetting what traffic is

We also offer PERS Retirement and employee insurance programs; along with a lot of days off to enjoy the benefits of living in Lassen County

## **SALARY**

\$88,789 - \$118,139 Annually, plus benefits package

More things we love about living here:

A safe, supportive, cohesive community

Over 2,700 square miles of public lands The sweet smell of pine trees Trophy trout fishing

> Powder days Single track Wildlife







## **AUDITOR**

The appointee shall hold office for the unexpired term or until the first Monday after January 1, 2027 succeeding the next general election.



Incredible opportunity to work and play hard









Susanville Ranch Park www.susanvilleranchpark.com

#### **About Lassen County**

Located in Northeastern California, Lassen County is the eighth largest county in the state geographically and the 47th in terms of population. The incorporated city of Susanville is the County seat, where a community of 10,000 is set in the scenic upper Honey Lake Valley, against a backdrop of forested mountains of the Northern Sierra Nevada and Southern Cascade ranges, and high desert to the east.

Lassen County affords unlimited outdoor recreation and sporting activities for residents and visitors. Attractions include: trophy trout fishing and water sports at nationally renowned Eagle Lake, the second largest natural lake in California; abundant hunting opportunities; the scenic Bizz Johnson Trail, a 25-mile long converted rail route between Susanville and historic Westwood which attracts mountain bikers, hikers, cross country skiers and fly fishing enthusiasts, and is the setting for the annual Boston qualifier Bizz Johnson Marathon.

The Susanville Ranch Regional County Park located adjacent to Susanville offers twenty-nine miles of single track. Non-motorized multi-use trails wind through canyons, around meadows, and up into the hills in this uncrowded and unspoiled park. www.susanvilleranchpark.com

The Lassen County Arts Council sponsors music, drama and fine arts events throughout the year, and the annual Best of Broadway production features outstanding local talent. Susanville even supports its own symphony. Driving to regional destinations is surprisingly easy since traffic gridlock is not a local way of life. Extensive entertainment, shopping and an international airport in Reno are less than 90 minutes away. North Lake Tahoe ski resorts are within two hours. Driving time to Sacramento is usually under four hours and the Pacific Ocean at Eureka is about five hours away.

Residents of Lassen County enjoy a friendly rural mountain environment, outstanding family-oriented recreation including many youth sports programs, and excellent schools. The cost of living and housing prices are lower in Lassen County than in most other regions of the state.

#### LASSEN COUNTY AUDITOR

As specified in the Lassen County Code and California Government Code, qualifications for holding the office of auditor, or for election or appointed to the office of county auditor shall be those provided for in California Government Code Sections 26945, 26945.1, and 26946, as existing or hereafter amended, and until those sections are repealed. The qualifications prescribe level of experience, education and continuing education relating to governmental accounting, auditing or related subjects.

#### Narrative of Duties and Responsibilities

The Auditor is an independent, nonpartisan elected office for providing various accounting and property tax administration services to Lassen County and other governmental agencies in Lassen County. The position is the County's ex-officio Controller pursuant to state law, and is often referenced as the Auditor-Controller. The Auditor-Controller is the chief accounting officer of the county responsible for budget control, disbursements and receipts, and financial reporting. In addition, this office is responsible for audits of certain agencies within the county.

The accounting/auditing authority and responsibilities of the Auditor-Controller are generally defined in the California Government Code. This position serves as the chief accounting officer of the county. The Auditor-Controller establishes the accounting policies and procedures for county government. In addition, this position may serve as the chief accounting officer for some or all of the special districts located within the county. Specifically, this position is responsible for budget control, issuing warrants (checks) for payments, recording receipts of revenues, payroll, accounting for assets and liabilities such as fixed assets, accounts receivable/payable, long-term debt, and preparation of the county's financial statements.

The position is responsible for ensuring that certain mandatory audits are performed periodically by either internal staff or contracted certified public accountants. Examples of mandatory audits may include: special districts, county treasury, courts, probation, child development, tax collector, retirement, food stamps, and joint power agencies.

In accordance with various Government, Revenue and Taxation, Education, and Health and Safety Code Sections, the Auditor-Controller is also responsible for property taxation administration. The specific duties include: controlling the tax roll, calculating the tax and general obligation bond rates, accounting for property tax receipts, allocating property tax revenues to all taxing agencies, and reconciling with the tax collector.

#### **Maintaining Office**

In accordance with California Government Code Section 26945.1, any person serving in the capacity of county auditor

shall complete at least 40 hours of qualifying continuing education, pursuant to subdivision (b), for each two-year period, beginning January 1, 1998, and completing at least 10 hours in each year of the two-year period. At least 20 of the 40 hours of continuing education shall be obtained in governmental accounting, auditing, or related subjects.

Qualifying continuing education may be obtained in the areas of accounting, auditing, or related subjects. In addition, qualifying continuing education may be obtained in any other subject, if it can be demonstrated that the specific educational program contributes to professional competence.

With respect to a county auditor who is a licensee of the California Board of Accountancy, or of the accountancy licensing authority of any other state, or who possesses a certificate issued by the Institute of Internal Auditors, continuing education obtained for purposes of renewal of the license or certificate may be applied to satisfy the requirements of this section.

Possession of a valid California driver's license issued by the State Department of Motor Vehicles.

#### **Minimum Qualifications**

As specified in the Lassen County Code and California Government Code the qualifications to be elected or appointed to the office of county auditor are those provided for in California Government Code Sections 26945, 26945.1, and 26946, as existing or hereafter amended, and until those sections are repealed. The qualifications prescribe level of experience, education and continuing education relating to governmental accounting, auditing or related subjects.

Must be 18 years of age, a citizen of the United States, and a registered voter in Lassen County at the time of the person's appointment to the elective office of Lassen County Auditor.

#### How to Apply

Qualified applicants must submit an official Lassen County application with responses to the Supplemental Questionnaire to the Lassen County Personnel Department. Please provide specific, accurate and complete information that describes how you meet the minimum qualifications. Faxed copies are acceptable (530) 251-2663, but must be followed-up with a signed original application.

Filing deadline: Continuous until filled

The application forms may be downloaded at: <a href="http://lassencounty.org">http://lassencounty.org</a> or by contacting the Personnel Department.

#### **The Appointment Process and Term of Office**

The Lassen County Board of Supervisors shall fill by

appointment the vacant position of Lassen County Auditor for the remainder of the elected term to January of 2027. The successful appointee's ability to hold the position thereafter is dependent upon their ability to run for office and be elected.

Lassen County is an equal opportunity employer hiring employment eligible applicants. Disabled applicants who require special testing arrangements should contact the Personnel Department prior to the filing deadline. In accordance with the Immigration Reform and Control Act, applicants must provide acceptable proof of identify or authorization to work in the United States. In addition, the appointee must be 18 years of age and a registered voter in Lassen County at the time of the person's appointment to the elective office of Lassen County Auditor.

A thorough background investigation will be conducted prior to appointment. The investigation may include reference checks, fingerprinting, credit check, driver history and inquiry to local, state and federal files to obtain criminal history information.

All applicants who meet the minimum qualifications are not guaranteed advancement through any subsequent phase of the appointment process. Selection processes may include, but are not limited to, one or more of the following: application review, background investigation, competitive screening, written examination, performance examination, and/or oral examination. This bulletin is solely for the purpose of announcing the vacancy of the elected office. It does not constitute a contract, expressed or implied, and any provisions contained herein may be modified or revised without notice.

#### **Employee Benefits**

- Retirement: PERS retirement
- Insurance: Flexible benefits spending plan to which the County contributes an allotment for employees to choose medical, dental, vision, life and supplemental insurance plans.
- Deferred Compensation: County employees are eligible to contribute to a tax deferred 457K plan.

Salary: \$88,789 – 118,139 Annually, plus benefits package.

Filing Deadline: Continuous until filled.

# **Lassen County Personnel Department**

221 South Roop Street, Ste. 3 Susanville, California 96130 (530) 251-8320 Website: www.lassencounty.org

## **SUPPLEMENTAL QUESTIONNAIRE - LASSEN COUNTY AUDITOR**

(REQUIRED SUBMITTAL BY ALL APPLICANTS)

INSTRUCTIONS: Answer all questions. Attach backup documentation, if applicable.

1.	Do you understand that you must be a resident of, and a registered voter in, Lassen County, at the time of appointment?			
	☐ YES ☐ NO			
2.	Do you understand that the position you are applying for is an elected position which, when there is a vacancy, the Board of Supervisors is authorized to fill by appointment for the remainder of the elected term; that the successful appointee's ability to hold the position thereafter is dependent on their ability to run for office and be elected?			
	☐ YES ☐ NO			
3.	Qualified candidates must meet one of the four "QUALIFICATIONS OF THE OFFICE" to be considered. Please indicate which one or more of the following qualifications of the office that you possess:			
	☐ I possess a valid certificate issued by the California 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 or as a public accountant.			
	☐ I possess 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 5081.1 of the Business and Professions Code, and I have served within the last five years in a senior fiscal management position in a county, city, or other public agency, a private firm, or a nonprofit organization, dealing with similar fiscal responsibilities, for a continuous period of not less than three years.			
	☐ I possess a certificate issued by the Institute of Internal Auditors showing that I am a professional internal auditor, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.			
	☐ I have served as county auditor, chief deputy county auditor, or chief assistant county auditor for a continuous period of not less than three years.			
4.	If appointed to the position of Auditor, do you acknowledge the following: 1. You must complete at least 40 hours of qualifying continuing education for each two-year period. 2. You must complete at least 10 hours each year of the two-year period. 3. At least 20 hours of the required 40 hours must be obtained in governmental accounting, auditing, or related subjects.			
	☐ YES ☐ NO			

## SUPPLEMENTAL QUESTIONNAIRE - LASSEN COUNTY AUDITOR

(REQUIRED SUBMITTAL BY ALL APPLICANTS)

INSTRUCTIONS: Answer all questions. Attach backup documentation, if applicable.

- 5. Please describe your experience interpreting, applying, and ensuring compliance with applicable guidelines, laws, rules, and regulations, including the California Government Code pronouncement of the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and provisions of the Generally Accepted Accounting Principles (GAAP), Statements on Auditing Standard Board (SAS), Government Auditing Standards (GAS), Generally Accepted Auditing Standards (GAAS), California Revenue and Taxation Code, the California Government Code, policies and regulations of the Securities and Exchange Commission (SEC), and the Municipal Securities Rulemaking Board (MSRB). If you need additional space, please attach your answer to this application/questionnaire.
- 6. Please describe your supervisory experience related to personnel management, staff development, and training. Specify the number of staff and types of positions you supported, the scope of your duties performed (i.e. any experience with hiring, training, performance management, and/or discipline), and how long you held those responsibilities. If you need additional space, please attach your answer to your application.
- 7. Please describe your experience with preparing and presenting your subject matter expertise to groups and or governing boards and committees (e.g. presentations to the Board of Supervisors, District Board, City Council, etc.). Include details regarding your approach to presenting ideas and recommendations, and the steps you took to ensure a complete and successful presentation. If you need additional space please attach your answer to your application.

8.	Do you acknowledge that you must attach a resume, letter of interest, and answers to the supplemental questions to your application in order to be considered for the appointment?		
	☐ YES [	□NO	
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