

DIRECTOR OF FINANCE

DEFINITION

To plan, direct and review the activities and operations of the Department of Finance including the functions of the offices of the County auditor, County controller, County treasurer and County tax collector to ensure the proper management of County funds and financial records. The Director of Finance as the chief accounting officer, in collaboration with the County Administrative Officer (CAO) coordinates assigned activities with other departments and outside agencies; directs the complex financial and fiscal activities of the County; and provides highly responsible, complex, and administrative support to the Board of Supervisors.

SUPERVISION RECEIVED AND EXERCISED

Working under a broad policy direction under the Board of Supervisors, with guidance from the CAO, the Director of Finance plans, organizes, evaluates, and directs the operations and activities of the Department of Finance. This position functions as the appointing authority of the department and is responsible for all divisions within the department including auditor-controller, investments, tax collection, treasury, and the county utilities billing system. This position is also responsible for three special functions – Countywide payroll, property tax accounting and the Countywide audit (basic audit and federal awards expenditures audit).

The Director of Finance works in concert with the County Administrative Officer and reports directly to the Board of Supervisors. The Director of Finance is responsible for advising and assisting the officials of County agencies, departments, boards and commissions with respect to matters assigned to the department. The Director of Finance is also responsible for developing and managing the goals, objectives, and policies of the department. The Director of Finance receives administrative direction from the County Administrative Officer and exercises direct supervision over professional, technical and clerical staff.

EXAMPLES OF DUTIES - Duties may include, but are not limited to, the following:

Performs all statutory duties of the offices of the county auditor, county controller, county treasurer and county tax collector.

Pursuant to the County Budget established by the Board of Supervisors, the Director of Finance tabulates the proposed annual budget for the County and for those special districts whose affairs and finances are controlled by the Board of Supervisors and provides such to the County Administrative Officer.

The Director of Finance in conjunction with the County Administrative Officer shall evaluate the budget estimates of all departments and shall coordinate the submission of a recommended annual budget to the Board of Supervisors.

Establishes and maintains a fiscal control system for all contracts that authorize the payment or receipt of money.

Director of Finance
Rev.- 11/19/19
Rev.- 02/12/06
Rev.- 01/01/07
Rev.- 07/01/07
Rev.- 01/01/08
Rev.- 02/03/13

Res. #2019-121
Res. #2006-06
Res. #2006-93
Res. #2006-93
Res. #2007-03
Res. #2013-08

Develops, plans, and implements department goals and objectives; develops and administers county fiscal policies and procedures.

Directs, oversees and participates in the development of the Department's work plan; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.

Coordinates Department activities with those of other departments and outside agencies and organizations; prepares and presents staff reports and other necessary correspondence.

Supervises and participates in the development and administration of the Department budget; directs the forecast of funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments.

Selects, trains, motivates and evaluates personnel; provides or coordinates staff training; works with employees to correct deficiencies; and implements discipline and termination procedures.

Prepares bid specifications for service contracts and equipment; reviews and recommends bid awards; negotiates and administers contracts with service providers for the Finance Department.

Maintains and compiles a variety of financial and other records; prepares plans, reports and statistical information.

Coordinates and participates in a variety of staff, department and state agency meetings; prepares and presents reports.

Participates on a variety of boards, committees and commissions; attends and participates in professional groups and committees.

Responds to and resolves difficult and sensitive inquiries and complaints.

Consults and advises departmental representatives and other officials with regard to financial matters and issues.

Directs the investment of County, school district, and special district's funds.

Directs the coordination of property tax collections and distribution activities.

Directs the countywide payroll, tax accounting and countywide audit functions.

Plans, organizes, directs and evaluates the operations of the department; develops, and/or evaluates proposals for programs, services, and projects to meet service needs/requirements, to respond to regulatory or legislative changes, and/or to resolve identified problems; ensures effective utilization of available resources by managing organizational change, allocation of staff resources, and work process.

Provides mid-year analysis of budget in concert with the County Administrative Officer.

Develops and maintains effective working relationships with federal, state, and local government agencies and community groups to ensure service goals/requirements are met and to coordinate for program effectiveness and efficiencies.

Reviews, analyzes and interprets legislation and regulations; develops, recommends and oversees the implementation of policies and procedures for compliance.

Monitors compliance with generally accepted accounting principles, reviews and approves fund reconciliations, account balancing, tax strategies, correspondence, and special reports.

Prepares ordinances and resolutions for Board approval, as required, for implementing new fee structures, policy changes and tax sale proceeds.

Initiates actions for preparing property for tax defaulted land sale including coordinating internet tax sales, preparing and submitting legal advertisements to appropriate periodicals, preparing tax deeds and maintaining compliance with state and sales procedures.

Prepares annual reports for the State Controllers Office.

Reviews national, regional and county trends, issues, legislation and programs; identifies accounting and tax policy and compliance issues, and defines solutions.

Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

Organizational and management practices as applied to the analysis and evaluation of programs, policies and operational needs.

The principles and practices of public sector financial program development and administration.

Principles and practices of county financial management, including taxation, revenue collection, auditing, controllership, investment, and budgeting methods.

Pertinent federal, state, and local laws, codes and regulations.

Principles and practices of organization, administration and personnel management.

Principles of supervision, training and performance evaluation.

Principles and practices of budget preparation and administration.

Ability to:

Promote organizational values and goals.

Interpret and apply federal, state and local policies, procedures, laws and regulations.

Effectively administer the financial activities of the county.

Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.

Prepare comprehensive and complex technical reports.

Gain cooperation through discussion and persuasion.

Prepare and administer the department's budget.

Select, supervise, train and evaluate assigned staff.

Communicate clearly and concisely, both orally and in writing.

Establish and maintain cooperative working relationships with those contacted in the course of work.

EXPERIENCE AND TRAINING GUIDELINES

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

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 or as a public accountant.

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 5081.1 of the Business and Professions Code and has 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.

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.

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 the Director of Finance must satisfy any one of the following criteria from Government Code § 27000.7:

Service in a senior financial management position in a county, city, 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.

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 a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

Possession of a valid certificate issued by the California State Board of Accountancy pursuant to Chapter 1, (commencing with Section 5000) of Division 3 of the Business and Professions Code, showing that person to be, and a permit authorizing that person to practice as, a certified public accountant.

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.

Possession of a valid certificate issued by the Treasury 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.

LICENSE OR CERTIFICATE

Beginning in the year 2000, and every two years thereafter on or before June 30, successful completion of a continuing education program consisting of, at a minimum, 24 hours or an equivalent amount of continuing education units within the discipline of treasury management, tax collection, public finance, public administration, governmental accounting, or directly related subjects, offered by a recognized state or national association, institute, or accredited college or university or the California Debt and Investment Advisory Commission, that provides the requisite education programs prescribed in Government Code § 27000.9.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and to visit various County and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data

using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects, up to 30 pounds, as necessary to perform job functions.

WORKING CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.