

<b>COWLITZ COUNTY PUD NO. 1</b> <b>STAFF JOB SPECIFICATION</b>
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**PREPARED:** July 2010

**POSITION:** Auditor - Grade VI, Exempt Salaried Position

The District's Auditor provides independent, objective assurance and consulting services to the Board and management designed to improve the organization's operations and maintain compliance with local and state regulations as may be interpreted by the State Auditor's office.

**REPORTS TO:**

The Auditor reports to the General Manager for all administrative matters. The General Manager is responsible for directing and evaluating the Auditor. The Board may provide input into the audit planning process and may require that special projects and reviews be conducted. The Board may also, at its discretion, participate in the Auditor's performance evaluation.

**DUTIES:**

**Essential Functions:**

The Auditor shall conduct audit reviews and special projects requested by the General Manager or the Board. The work of the Auditor shall provide reasonable assurance regarding the achievement of objectives in the following areas:

- Adherence to plans, policies and procedures.
- Reliability of data and compliance with applicable laws and regulations.
- Effectiveness and application of administrative and financial controls.
- Effectiveness and efficiency of operations.
- Safeguarding assets.

To effectively carry-out the responsibilities of this position it is essential that the Auditor:

- Review and evaluate policies, plans and procedures.
- Review monthly accounting records and financial statements.
- Attend Commissioner's meetings and submit reports.
- Review monthly accounts receivable with Credit Services Department.
- Authenticate and certify all claims and approve (sign) all checks or warrants.
- Certify "Check or Warrants Issued" to Treasurer.
- Verify redeemed checks or warrants and bank reconciliations.
- Support and assist external auditors.
- Designated public record officer.

- Must have demonstrated ability to be punctual and regular in attendance.
- Assist management team and Departments as needed.
- Policy administrator for District Tellers and cash management.
- Review vendor contracts for content and compliance with State laws and District policies.
- Maintain records of accounts payable retainage.
- Designated as hearing officer for disputes involving termination of electrical services.

The Internal Auditor in the performance of his or her duties shall have unlimited access to all activities, records, property and personnel of the District.

**Other Position Functions:**

- Performs various other duties as assigned by the General Manager and Commissioners.
- Is capable of working in conjunction with the General Counsel and other key personnel to accomplish objectives.

**SKILLS, KNOWLEDGE AND ABILITIES:**

- Must have a thorough working knowledge of generally accepted accounting principles and procedures.
- Must have a working knowledge of both the process/policies relating to the overall operation of the District as well as State regulations affecting the operations of PUD's (RCW 54).
- Must be able to deal effectively with customers.
- Must be articulate, courteous and able to work harmoniously with the public as well as other employees.

**PHYSICAL ACTIVITIES:**

- Must be in good physical condition, and able to work for extended periods of time in a seated position.
- Must have finger and hand dexterity to input information on the computer.
- Must have corrected eyesight adequate for computer usage and viewing.
- Limited bending, twisting, kneeling and stooping required.
- Must be able to lift files and office equipment weighing up to 20 pounds.

**WORKING CONDITIONS:**

Well-lit, temperature-controlled office building.

**EXPERIENCE AND TRAINING:**

BA in Accounting and a CIA or CPA with a minimum of five years progressive experience in all facets of utility accounting, auditing and business practice familiarity with the Revised Code of Washington and the Washington Administrative Code.

**OTHER REQUIREMENTS:**

- Must be neat in appearance.
- Must be able to pass District physical examination, background check, pass the general aptitude test and pre-employment screening.
- Operating telephone or cellular telephone required at residence to assure accessibility for emergency call out.
- Must have a valid Washington State driver's license and be able to drive safely in all road/weather conditions.
- Must qualify for District's auto liability insurance.
- Must be able to represent the District in meetings that require overnight travel.