



CLASS SPECIFICATION

ACCOUNTANT/SENIOR ACCOUNTANT

JOB SUMMARY: Performs professional entry or senior level accounting work, involving fiscal records, reports and systems; analyzes financial and investment data; prepares forecasts and financial accounting research within a designated County department.

CLASSIFICATION STANDARDS:

Positions in this classification are responsible for ensuring that accounting systems are in compliance with the Washington State Budget and Recording System that involves interpreting and analyzing BARS guidelines to department or County accounting practices. Work also involves establishing or revising accounting systems. Work is subject to internal or external audits. Positions of this class differ from Accounting Technicians by the application of professional and complex accounting theories, principles and practices; analyzing financial data; and, preparing forecasts and financial accounting research within a designated County department. Positions may provide professional and technical assistance to assigned accounting technicians.

Accountant is the entry-level classification in this series. Incumbents are responsible for performing duties that involve more supervision and direction from Senior Accountants, Accounting Supervisors and/or Managers. The duties involve less complicated funds, systems or processes.

Senior Accountant is the second and journey level classification in this series. Incumbents are expected to perform duties with minimal supervision and direction from Accounting Supervisors or Managers and may assign, review and/or direct the work of Accountants and technical or clerical staff. Duties involve more complicated funds, financial, ledgers or modules.

EXAMPLES OF DUTIES (Duties may include, but are not limited to the following)

Accountant

Tracks expenditure levels; arranges fund transfers; reconciles expenditures or receipts and allocates according to established formula.

Prepares pre-formatted working papers and reports.

Performs daily reconciliation of cash and warrants and other activities.

Records accounting transactions.

Prepares accounting reports and statements with the assistance and direction of management and Senior Accountants.

Performs related duties as required.

Senior Accountant

Prepares and oversees the preparation of detailed, complex financial accounting reports and statements.

Analyzes financial and investment data and develops forecast of expenditures and revenues.

Performs all aspects of debt accounting for the County and outside districts. Coordinates activities with appropriate district personnel, bond counsel and fiscal agent.

Performs all aspects of grant accounting, including, but not limited to, forecasting and cash flow analysis.

Performs cash management functions for grant funding sources; conducts cash flow analysis; forecasts cash needs, orders cash, monitors cash balances and maintains checking accounts.

Participates in internal audits and cooperates fully with State Examiner's Office and external audit processes.

Researches accounting and financial related issues; develops recommendations for policies and procedures and contributes to department fiscal planning. Interprets needs and requirements to systems analysts and programmers and assures these programs produce accurate results.

Evaluates and monitors operations to insure that proper internal controls are in place and adhered to

Functions as the financial advisor to the departments/funds and outside districts they support. Provides appropriate management with the financial information needed to manage their organizations.

Monitors liquidity of County departments and outside districts.

Participates in department planning, policy and procedural changes; responds to inquiries from agencies, districts, or departments regarding financial accounting, investment and fund balance reports. Attends all related meetings and hearings.

Oversees the work of accounting technicians

Performs related duties as required.

MINIMUM REQUIREMENTS:**TRAINING AND EXPERIENCE:**

Accountant: A Bachelor's Degree from an accredited college or university in accounting or a related field with major course work in accounting.

LICENSE: A valid driver's license may be required.

Senior Accountant: A Bachelor's Degree from an accredited college or university in accounting or a related field with major course work in accounting AND three (3) years of relevant professional experience. CPA preferred.

LICENSE: A valid driver's license may be required.

BEHAVIORAL STANDARDS:

Respectful and courteous to customers, workers, and County leadership. A team player that helps the organization meet its objectives. Takes initiative to meet work objectives. Effectively communicates with customers and other County employees. Friendly and respectful to customers and other County employees. Gets along with co-workers and managers. Positively represents the County, maintaining the trust County residents have placed in each of us. Demonstrates honest and ethical behaviors.

SELECTION FACTORS:

Considerable knowledge of:

- governmental or cost accounting principles and practices.

Knowledge of:

- accounting and auditing principles and practices;
- investment instruments, maturity calculations and methods of evaluating liquidity;
- computerized accounting applications as required by the position;
- principles of supervision, training, and performance evaluation and required by the position;
- laws and regulations governing accounting procedures and systems;
- modern office practices, procedures, methods, and equipment.

Ability to:

- plan, implement, and coordinate financial and/or investment accounting programs for assigned area;
- research and analyze complex accounting and investment data;
- evaluate and recommend financial accounting policies and procedures;
- interpret the BARS system and accurately administer the accounting system.
- prepare clear and concise financial reports;
- communicate effectively, orally and in writing;
- establish and maintain effective working relationships;
- supervise, train and evaluate clerical and technical personnel as required by the position.

Skilled in:

- operating personal computers and related software.