



CLASSIFICATION NO. 475

Established: 8/78

Revised: 6/79, 5/88, 10/14

FLSA: Non-Exempt

EEO: 2

ACCOUNTANT 2

CLASS CHARACTERISTICS

Under general direction, to perform a wide-array of complex professional accounting, auditing and fiscal management duties; to design, modify, and evaluate financial records and systems; and to do other work as required.

DISTINGUISHING CHARACTERISTICS

The Accountant 2 is the fully qualified professional level within the Accountant classification series. Work may be performed within the fiscal work unit of a large division or County department or within the County's Finance Department.

The Accountant 2 is distinguished from Accountant 1 by the performance of the full range of duties as assigned with only occasional instruction or assistance. The Accountant 2 is distinguished from the Accountant, Senior which is the highest professional level in the series, performing complex financial analysis, professional accounting, auditing and fiscal management assignments of significant complexity where errors or discrepancies in work may have a high cost/risk to the department, County or public.

TYPICAL TASKS

Duties may include but are not limited to the following:

1. Performs a full range of operational functions including accounts payable, accounts receivable, grants management, contract fiscal oversight, auditing, purchasing, payroll, general ledger, etc.; performs account reconciliations, initiates corrections and makes adjusting journal entries; prepares supporting work papers, cash balances, proofs and schedules.
2. Analyzes and interprets financial and other information for management; presents information through reports, spreadsheets and summaries; proposes solutions consistent with available funds, policies, procedures and Generally Accepted Accounting Practices (GAAP); participates in the preparation of required annual financial statements; assists in the preparation of annual operating budgets; ensures selected general ledger accounts and annual reports accurately reflect the financial position of assigned work function or program.
3. Applies laws, rules, regulations and fiscal policies and procedures to assigned work functions, programs and/or grants; in coordination with an Accountant, Senior or County Finance, monitors and makes adjustments to fiscal systems.
4. Performs and analyzes a variety of financial transactions to determine and initiate appropriate action; recommends and assist in implementing new or revised systems,

policies and procedures.

5. Analyzes and monitors grants for compliance with varying state and federal rules and regulations; researches OMB Circulars and Code of Federal Regulations for applicable information; assists with the preparation of sub-recipient agreements and monitors sub-recipients fiscal compliance; initiates corrections and makes adjusting entries; prepares reimbursement requests; determines proper coding; processes payments to contractors/vendors; tracks funding sources; prepares monthly/quarterly/annual financial reports and performance reports.
6. Analyzes data and prepares detailed financial reports, statements and projections to assist in the development of budgets and for budget monitoring and/or auditing; monitors expenditures to assure budget compliance; prepares budget submission forms; prepares and reviews complex documentation for interagency and intergovernmental services, expenditures and bills.
7. Assists with internal and external audits/reviews to ensure compliance with required County, State, Federal or grant program procedures and requirements; examines, analyzes and verifies documents to ensure adherence to established controls and accepted professional standards; participates in audit resolution.
8. May coordinate and review the work of lower level professional and paraprofessional accounting staff.
9. Responds as directed to auditors and other external organizations' information requests; presents work products to management and external parties.

REQUIRED KNOWLEDGE AND SKILLS

Thorough knowledge of: Principles and practices of accounting and auditing; governmental accounting and budgeting procedures and operations; Generally Accepted Accounting Principles (GAAP); governmental fund accounting concepts; general office practices and procedures; techniques used to locate errors in accounting records.

Working knowledge of: Computerized accounting systems and how they aid in compiling, maintaining and using accounting information; general office practices and procedures; application and use of standard office equipment; general laws and rules regulating and influencing County fiscal operations; data processing as it relates to accounting records and applications.

Skill to: Use accounting-related software and financial reporting systems; design, generate and reconcile accounting reports, statements, projections and schedules; interpret and apply accounting and fiscal-related laws, ordinances, rules, regulations, policies and procedures; prepare and maintain accurate reports, spreadsheets and fiscal records; apply and adapt established accounting principles and procedures to a variety of County fiscal applications; analyze data from various sources, draw logical conclusions, and make appropriate recommendations; communicate professionally, clearly and concisely, both orally and in writing; establish and maintain effective working relationships with co-workers, managers, customers, and the general public.

MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the minimum experience, education, licensure, and/or certifications required for employment in the classification. The following minimum qualifications are established for this classification. Additional minimum qualifications and special conditions may apply to a specific position within this classification and will be stated on the job announcement.

Experience: A minimum of four (4) years of related experience that would provide the required knowledge and skills to perform the responsibilities of this position.

Licenses/Certifications: None Required.

PRE-EMPLOYMENT REQUIREMENTS

Some positions must successfully pass a criminal history check which may include national or state fingerprint records check.

Positions within Housing Authority must pass a pre-employment drug test.

Driving may be necessary for County business. For position(s) with occasional/incidental driving, incumbents must possess a valid driver's license. Accommodation requests for an acceptable alternative method of transportation will be reviewed on an individual basis in compliance with State and Federal legislation. For position(s) with regular driving, incumbent(s) must also possess and maintain an acceptable driving record throughout the course of employment.

Edited: 11/20