



CLASSIFICATION NO. 474

Established: 8/78

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

FLSA: Exempt

EEO: 2

ACCOUNTANT, SENIOR

CLASS CHARACTERISTICS

Under general direction, to perform highly complex professional accounting, auditing and fiscal management duties with substantial impact; to design, modify and analyze financial records/systems; to produce sophisticated forecasts of business/operating expenses and economic/financial conditions for senior management; and to do other work as required.

DISTINGUISHING CHARACTERISTICS

The Accountant, Senior is the advanced-journey level in the professional Accountant classification series. Work may be performed within the County's Finance Department, in a large, external services department, or one with multiple, complex budgets. Incumbents in this job class perform challenging, highly visible, professional accounting assignments that include complex grants, financial analysis, reconciliation, compliance, forecasting, preparing financial statements and auditing at the department or County-wide level.

Incumbents are responsible for independently performing accounting and related financial analysis that is typically covered by unique and complicated laws, regulations, policies and procedures. Budgets/grants/contracts are of significant complexity and errors or discrepancies in work may result in significant impact to the agency's funding or to the public services provided. The Accountant, Senior may also lead the work of and/or assign work to lower level professional and paraprofessional accounting staff.

Accountant, Senior is distinguished from Accountant 2 by the former's external accountabilities and for financial analysis significantly relied upon for its accuracy by department/County management in decision making. It is also distinguished from the Accountant, Principal, which is a single-incumbent classification, responsible to prepare complex financial statements as well as research and implementation of GASB standards.

TYPICAL TASKS

Duties may include but are not limited to the following:

1. Performs highly complex accounting, auditing, grants management, contract fiscal oversight, general ledger functions and budgeting duties that may fall outside the concepts covered by regularly available written procedures, management and financial policies, standards, Federal and State laws or regulations.
2. Prepares extensive reports, exhibits and other supporting documents that detail a program's financial position and fiscal soundness, compliance with appropriate laws, grant/funding requirements, and regulations; recommends solutions to senior managers and external organizations regarding unusual or questionable financial accounting and reporting.

3. Reviews and interprets current, new, proposed or revised laws, regulations, policies and procedures to determine financial impact on assigned operating area, work functions, programs and/or grants; coordinates and makes adjustments to fiscal systems.
4. Independently prepares, monitors, and audits financial plans for assigned programs and makes recommendations to senior managers; investigates, researches, and audits program activities to ensure compliance with laws and regulations, and ethical financial treatment of transactions and operations; reviews for financial solvency; reviews balance sheets, cost and rate analyses, operating income and expenses, and prepares grant/funding reports and documentation as part of regular duties.
5. Develops an overall analysis of specific accounts and grants, and designs procedures and tests to achieve regulatory goals, standards, objectives and timelines; independently determines the nature, scope, timing and extent of financial analysis/examination procedures.
6. Analyzes data and prepares or oversees the preparation of detailed financial reports, statements, and projections to assist in the development of budgets and for budget monitoring; monitors expenditures to assure budget compliance; prepares and reviews complex documentation for interagency and intergovernmental services, expenditures and bills.
7. Analyzes and audits/reviews a full range of fiscal records, systems, policies and/or procedures and recommends modifications to existing records, reports, systems, policies and/or procedures; represents the County in audit resolution.
8. Functions as a technical resource to other fiscal staff by providing expertise and guidance in a particular financial or accounting subject; as assigned, provides lead direction to the work of others in office support or accounting classifications; schedules, coordinates, assigns, reviews and oversees the completion of a variety of work; may assist in performance evaluations.
9. Presents financial reports, supplemental budgets, special district budgets or budget changes to advisory boards or committees.
10. Analyzes operations (including financial commitments and obligations); develops trend analysis to project future revenues and expenses; provides consultation and recommendations to senior management.
11. Plans, conducts, and leads field and/or in-depth program financial examinations of complex financial information in order to prepare financial reports and determine or maintain records of assets, liabilities, income/revenue and losses, or other financial activities within an organization.
12. Routinely performs statistical sampling from an accounting compliance position; conducts forensic accounting reviews and analyzes complex financial transactions for potential fraudulent transactions or practice violations.
13. Prepares or oversees the preparation of a variety of detailed periodic and annual expenditure, revenue and other management reports; designs and prepares annual financial

statements; prepares operating budgets; recommends and assists in the implementation of goals and objectives for work unit; monitors budgets for compliance with Oregon budget law; prepares staff reports and resolutions for supplemental budgets.

REQUIRED KNOWLEDGE AND SKILLS

Thorough knowledge of: The principles and practices of accounting and auditing; governmental accounting and budgeting procedures and operations; Generally Accepted Accounting Principles (GAAP); Governmental Accounting Standards (GASB statements); techniques used to locate errors in accounting records; computerized accounting systems and how they aid in compiling, maintaining and using accounting information; general laws and rules regulating and influencing County fiscal operations; data processing as it relates to accounting records and applications; general office practices and procedures; application and use of standard office equipment.

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; apply mathematical and statistical analysis to 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 five (5) 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

Positions within the County's Criminal Justice agencies must successfully pass an extensive background investigation which may include national fingerprint records check; Some positions within Non-Criminal Justice agencies must successfully pass a criminal history check which may include national or state fingerprint records check.

All positions within the County's Criminal Justice agencies 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: 12/23