



CLASSIFICATION NO. 713
Established: 6/79
Revised: 5/88, 6/92
FLSA: Non-Exempt
EEO: 5

ACCOUNTING SPECIALIST 3

CLASS CHARACTERISTICS

Under direction, to review, reconcile, balance, correct and maintain accounting records; to prepare and analyze financial, statistical and accounting summaries and reports; to consistently perform the highest level paraprofessional accounting functions; to lead the work of accounting support personnel; to respond to requests and inquiries from internal and external customers; and to do other work as required.

DISTINGUISHING CHARACTERISTICS

The Accounting Specialist 3 is the advanced journey-level in the paraprofessional Accounting Specialist classification series, and leads the work of lower level accounting staff or performs complex accounting functions involving recurrent situations in which usual procedures do not apply. Incumbents typically perform the most complex paraprofessional duties within a specialized accounting function such as budgeting, grant administration, accounts payable, accounts receivable, payroll or investments. Incumbents also assist internal and external customers with issues related to assigned function. The work requires detailed knowledge of the purpose, methods and practices of professional financial recordkeeping in the assigned area of specialty. Incumbents are expected to function with considerable independence and have broad latitude in exercising independent judgement within the framework of existing accounting policies and procedures.

The Accounting Specialist 3 differs from the Accounting Specialist 2 which does not have responsibility for leading and coordinating an assigned work unit, and which does not routinely and consistently perform the highest level or most complex paraprofessional accounting functions. It also differs from the professional Accountant which requires advanced academic training in accounting principles applicable to a broad variety of professional accounting functions.

TYPICAL TASKS

Duties may include but are not limited to the following:

1. Oversees the proper accounting for and department compliance with budget, billing and fiscal operations, regulations of State and Federal grants; performs reconciliations involving multi-year accounting records; reviews vouchers, invoices, cash receipts, purchase orders, timesheets, interfunds and other source documents for accuracy, proper authorizations, adequate documentation and appropriate account numbers; identifies and resolves discrepancies and prepares corrective entries; ensures budgeted funds are available to cover payables.

2. Establishes and maintains statistical, bookkeeping and accounting control records; prepares and enters approved journal entries, assigning debits and credits to appropriate accounts in general and subsidiary ledgers; prepares and reviews trial balances; reviews and verifies cash receipts and deposit summaries; closes and balances accounts.
3. Maintains financial, statistical and inventory records on an automated system or subsystem; creates, revises and analyzes complex computer spreadsheets and reports; researches and abstracts technical data; identifies requirements and determines that professional accounting standards are maintained.
4. Monitors assigned department budgets; assists departments in preparing annual and supplemental budgets; prepares forms for budget transfers and adjustments; advises departments on availability of funds and recommends transfers and adjustments.
5. Prepares federal, state and local claims, statements, reports, tax returns and worksheets from a variety of source reports, data and accounting records.
6. Establishes payment and reporting schedules for grants and contracts; ensures appropriateness of payments subject to grant restrictions; develops reporting format and compiles report documentation; coordinates spending of multiple grants.
7. Calculates cost allocation for internal services and indirect cost rates in compliance with federal regulations, particularly OMB Circular A-87; applies cost accounting theory and methodology as appropriate; works with internal service departments to organize, assemble and maintain required documentation; works with departments paying allocated costs to assist and educate regarding regulations, cost derivation methods and cost drivers.
8. Provides internal and external customer service; provides technical assistance to County departments and independent auditors; interprets County fiscal and budget policies and procedures; assists auditors by developing audit schedules, compiling records and explaining accounting systems and procedures; acts as Finance Department liaison to consultants; assists employees using the County's automated financial information system.
9. May lead the work of assigned paraprofessional and clerical support personnel; assists employees with work problems; trains employees and assists in evaluating work performance; assigns and reviews work; may recommend disciplinary action.

REQUIRED KNOWLEDGE AND SKILLS

Thorough knowledge of: Policies, procedures and practices related to assigned accounting system; methods and practices of financial recordkeeping; applicable federal, state and local statutes, rules and regulations; financial terminology; basic math; software applications for accounting systems; office practices, procedures and equipment; basic principles and techniques of supervision.

Skill to: Interpret and apply the principles, laws, and procedures involved in financial recordkeeping and accounting functions; prepare financial reports and maintain ledgers and journals; analyze data and draw logical conclusions; reconcile differences within the recordkeeping system; understand the recordkeeping system and the relationship among accounting records and documents; provide customer service by effectively meeting and

interacting with the public, coworkers and personnel of other departments in a courteous, professional manner; establish and maintain effective working relationships with department, County and other personnel; communicate effectively, both orally and in writing; operate computer software and other office equipment.

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 three (3) 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 and 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.

OTHER INFORMATION

The Accounting Specialist series is part of a promotional career path within approved departments. Incumbents in Accounting Specialist 2 positions may be promoted to open Accounting Specialist 3 positions upon satisfactory completion of the approved training and development plan. Possession of the required knowledge, skills and abilities at the Accounting Specialist 3 level must be documented in an approved promotional evaluation.

Upon completion of appropriate course work, experience in this series serves to meet the desirable qualifications for transition to the beginning level in the professional Accountant series.

Edited: 11/20