

ACCOUNTANT III

DEFINITION

Under direction, performs the most complex technical and professional accounting, statistical, and budgetary duties involved in establishing, maintaining, analyzing, reconciling, and verifying financial records in support of designated programs or an assigned division or department; provides financial administrative support in preparing, analyzing, and monitoring the department's annual budget and/or designated budgets and accounts; prepares and reviews a variety of complex factual, analytical, narrative, financial, statistical, and budgetary reports, statements, and records utilizing GAAP; and does other work as required.

DISTINGUISHING CHARACTERISTICS

At each successive level, the incumbents are expected to demonstrate greater initiative, self-direction, and independent judgment with less supervision than that of the preceding level.

The classification of Accountant I, II, and III is found in various County programs, divisions, and departments. The Accountant series is distinguished from the Accountant-Auditor series in that the work in the Accountant series is limited in scope to the finances of a department, division, or program. Furthermore the Accountant-Auditor series is only found in the Auditor-Controller's office.

The Accountant III classification is the advanced-level and/or supervisory classification in the series. Incumbents work independently, providing specialized financial support; and supervising finance staff; conducting fiscal studies that are difficult in nature requiring an in-depth and practical knowledge and skill in applying this knowledge to the analysis and development of new solutions, methods, approaches, or procedures. Accountant III is distinguished from the next higher classification of Finance Manager I in that the latter performs financial management work, typically serving as a section head.

EXAMPLES OF DUTIES

1. Performs professional accounting and budgetary duties involved in establishing, analyzing, reviewing, reconciling, monitoring, and maintaining financial records and reports; ensures financial activity of assigned accounts.
2. Prepares, analyzes, evaluates, and monitors a program, a division, or the department's budget, and other designated budgets; prepares income and expenditure projections for budget preparation; analyzes program and project costs; provides recommendations.
3. Prepares or verifies a variety of simple to complex accounting, statistical, and narrative statements or reports, requiring analysis and interpretation of data.
4. Monitors cash flow from enterprise funds, internal service funds, special revenue, and special district funds; prepares cash flow analyses and funding requirements for various funds and projects.
5. Calculates, posts, and adjusts journal entries; updates accounts to reflect revenue and expenditures; audits accounts for errors and makes appropriate adjustments; coordinates and reconciles different computer financial systems; reconciles various financial statements to ensure accurate fund accounting; matches financial statements with cash amounts; initiates account transfers and other transactions as needed; utilizes manual and computerized recordkeeping systems.
6. Prepares, reviews, and monitors grants, contracts, claims, and other financial agreements and proposals; prepares financial statements, balance sheets, income and expense reports, and cash flow analysis.
7. Reviews, analyzes, and documents a variety of accounts and transactions; reconciles general ledger, cash, and other designated accounting reports and statements with financial records; compares manual and automated records and transactions; identifies errors; verifies account balances; adjusts accounts; initiates transfers; and makes corrections.

8. Maintains current knowledge of and complies with applicable laws, codes, rules, regulations, established policies and procedures, and with generally accepted accounting principles; ensures accuracy of input and output data.
9. Provides specific accounting and budgetary consultation to departments, divisions, or programs; responds to inquiries, resolves issues and conflicts, and provides detailed and technical information concerning related standards, practices, pending legislation, laws, codes, regulations, policies, and procedures; attends and participates in various meetings, committees, and professional groups.
10. Identifies, develops, and implements policies, procedures, techniques, and systems to enhance fiscal accuracy, operational efficiency, financial effectiveness, and compliance with established requirements.
11. Assigns, directs, and reviews the work of professional and para-professional staff; interviews and selects employees; provides training; reviews work for accuracy, completeness, and compliance with established requirements; evaluates work performance; and recommends transfers, reassignment, and discipline.
12. Communicates with County staff, governmental agencies, and outside organizations to exchange information, coordinate activities, resolves issues and concerns; prepares and submits mandated reports within established timeframes.

QUALIFICATIONS

A combination of experience, education, and/or training which substantially demonstrates the following knowledge, skills, and abilities:

Knowledge and Skills:

Thorough Knowledge:

1. Methods, procedures, and terminology used in professional accounting
2. Generally Accepted Accounting Principles
3. Principles and practices of governmental accounting
4. Analysis of complex financial statements and reports
5. Principles and practices of financial and statistical recordkeeping
6. Principles and practices of financial statement preparation and comprehensive accounting reports
7. Principles and practices of budget preparation, monitoring, and controlling
8. Applicable laws, codes, regulations, policies, and procedures
9. Principles and practices of research and statistical evaluation
10. Principles, practices, and techniques of financial analysis and forecasting

Working Knowledge:

11. Principles and practices of supervision, including work planning, scheduling, reviewing, evaluating, training, and corrective action
12. Related computer hardware and applicable software

Skill and Ability to:

1. Perform complex professional accounting and budgetary work involved in preparing, analyzing, reconciling, and maintaining financial records and reports
2. Prepare, analyze, and monitor funds, budgets, and accounts
3. Reconcile internal financial reports
4. Interpret, apply, and explain financial rules, regulations, policies, and procedures
5. Maintain accounting systems and prepare accounting reports
6. Analyze financial data and draw logical conclusions; prepare reports, forecasts, and recommendations

7. Detect possible weaknesses in internal controls or standard accounting procedures and recommend corrective action
8. Understand administrative policies and their impact on complex accounting functions
9. Perform complex mathematical calculations
10. Meet schedules and timelines
11. Operate standard office equipment, including a computer and associated software
12. Communicate effectively both orally and in writing
13. Provide excellent and courteous customer service and establish and maintain effective working relationships

REQUIRED CONDITIONS OF EMPLOYMENT

As a condition of employment, the incumbent will be required to:

1. Pass a background investigation for some positions

EXAMPLES OF EXPERIENCE/EDUCATION/TRAINING

The knowledge, skills and abilities listed above may be acquired through various types of experience, education or training, typically:

Education:

Completion of the requirements for a bachelor's degree, from an accredited college or university, in accounting, or a related field with an emphasis in accounting or auditing

AND

Experience:

Three years of experience performing full working-level accounting duties with a CPA firm, or four years of experience performing full working-level accounting duties in the public or private sector or two years of experience at a level equivalent to an Accountant II in Monterey County.

PHYSICAL AND SENSORY REQUIREMENTS

The physical and sensory abilities required for this classification include:

1. Repetitive arm, hand, finger, and wrist motion; coordinated, skillful movements of fingers, hands and arms to operate a variety of office equipment such as a personal computer, typewriter and calculator
2. See well enough; hear and speak sufficient; and physical dexterity to function in a typical office environment

CLASS HISTORY

Class Code: 20B12
Established Date: October, 2006
Revised Date: (New)
Former Title: (New)

CLASS DATA

Job Group: 03
EEO Category: P
Work Comp. Code: 8810
Bargaining/Employee Unit: X
FLSA: E
MOCO OT: N

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Approved by:

/s/ Gerta McClay
County Administrative Office

2/4/09
Date