

ACCOUNTANT III

DEFINITION

A self-managed position that works under minimal supervision, to perform a responsible and highly complex professional accounting and auditing work in the preparation, analysis, review, maintenance, reconciliation, and control of financial records and fiscal revenue and expenditures forecasting. Also performs a variety of accounting, fiscal analysis, and fiscal reporting in the preparation, maintenance, and analysis of the Mono County budget. Additionally, the Accountant III position may supervise, train, and guide lower-level accountants and fiscal and technical specialist positions. Incumbent to apply County fiscal policies to implement procedures, and fiscal management.

DISTINGUISHING CHARACTERISTICS

This position works across departments and agencies to perform a variety of accounting and fiscal management work requiring specialized knowledge and background. This position provides leadership across departments and may produce financial statements and audit work as assigned. Ability to use independent decision making and judgment to move Mono County toward Government Finance Officers Association best practices and standards.

REPORTS TO

Director of Finance

CLASSIFICATIONS SUPERVISED

May provide work coordination and direction for fiscal support staff.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES *(The following is used as a partial description and is not restrictive as to duties required.)*

Performs accounting and fiscal analysis and forecasting across departments and provides fiscal leadership within departments to attain compliance with the Budget Act. Performs a variety of reports to allow for analysis and ensure compliance with fiscal policy. Advises and consults with management concerning the accounting and financial implications of existing and projected department activities. Serves as staff consultant to County departments and other government agencies in coordinating accounting procedures to ensure County accounting controls. Audits and approves budget adjustments throughout the year. Reviews and performs a variety of the more difficult staff, systems, cost, revenue, and expenditure accounting assignments. Supervises and monitors the development of improvements in internal controls or accounting practices. Assists with the development and control of budget information. This position also serves as a liaison with other government agencies, auditors, and the public.

Additional important and essential duties may include:

- updating the general ledger,
- reviewing fiscal records to ensure proper disbursement of funds,
- tracking grant funds as assigned,
- creating financial statements as requested,
- auditing financial records and preparing information for outside audits,
- preparing a variety of financial reports and statements,
- performing special financial analysis assignments,
- coordinating posting of journal entries,
- reconciling and training to solve problems with accounts,
- providing direction, leadership, and training for fiscal support staff, and

- providing other County staff with a variety of information regarding fiscal processes and procedures.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; lift and move objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of office equipment, including computer, telephone, calculator, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in an office environment as needed or wherever is most conducive to delivering work product. May require continuous contact with other staff. May be required to travel considerable distances within the County.

DESIRABLE QUALIFICATIONS

Knowledge of:

Advanced accounting theory, principles, and practices and their application to a variety of accounting transactions and problems.

Thorough knowledge of laws, rules, regulations, and policies affecting the financial operations and transactions of the County.

Government cost accounting and budgeting principles, processes, and techniques.

Auditing theory, principles, and techniques and their application to government finance.

Principles of account classification.

Budget development and control.

Ability to:

Perform a variety of accounting and financial transaction work.

Learn and work with the County's computerized financial management, payroll, and property tax systems, depending upon area of assignment.

Proficiently use a variety of spreadsheet, word processing, and data base software.

Analyze and evaluate financial information, researching appropriate data to resolve problems.

Monitor and update fiscal records.

Prepare a variety of financial reports and statements.

Gather, organize, analyze, and present a variety of information.

Make mathematical calculations quickly and accurately.

Use a computerized financial management system.

Understanding and skill to forecast revenue and expenditure objects.

Regularly work well under pressure, meeting multiple and sometimes conflicting deadlines.

Constantly demonstrate cooperative behavior with colleagues, supervisors, and customers/clients.

Training and Experience:

The following training and experience is required to qualify.

Five (5) years of experience in performing accounting, reporting and fiscal control work.

Education - successful completion of courses required for a bachelor's degree in accounting, business, or economics at an accredited four (4) year college or university. Equivalent work experience is not acceptable as a substitute for the required education.

Special Requirements:

None

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