

## KITSAP COUNTY CLASSIFICATION DESCRIPTION

**TITLE:** ACCOUNTANT 2

**DEPARTMENT:** Auditor; Assigned to Parks and Recreation

**REPORTS TO:** Senior Program Manager – Financial Services

**SUPERVISES:** Fiscal Technician 2

### **GENERAL STATEMENT:**

The incumbent performs complex professional accounting work and oversees accounting activities to provide management with necessary financial information for operation of a department. Increased knowledge and skills are required for budget analysis, grant accounting, special accounting studies, and developing project costing models. Increased responsibility is required for such duties as ensuring a thorough and proper grant accounting process, overseeing the processing of departmental payroll, payables and receivables, and assisting in the preparation, analysis and monitoring of divisional/departmental budgets, and performing contract administration duties.

Work assignments are received with general and limited technical instruction and require independence in the selection of courses of action and resolution of complex or unique problems within the framework of department policies and procedures. Work is reviewed by supervisor periodically for accuracy, statutory conformance, and compliance with performance standards.

**ILLUSTRATIVE EXAMPLES OF DUTIES:** (Any one position may not include all of the duties listed nor do the listed examples include all tasks which may be found in positions of this class.)

### Essential Job Functions:

Ensure all aspects of grants received are properly recorded, monitored and reported from the awarding of the grant to the reimbursement requests to the close of each grant. Process all fiscal aspects of a variety of grants and contracts.

Develop costing models for each significant park project to be utilized in determining cost effectiveness.

Coordinate, schedule, and perform or oversee all activities in area of assignment to assure that work is performed efficiently and according to appropriate guidelines, procedures and regulations.

Prepare, coordinate the preparation of, and maintain general journals and general ledgers; edit, reconcile discrepancies, and correct irregularities to prepare balanced general ledger. Gather information for use in various financial reports.

Create, or supervise, from original records and data, the creation of registers, journals and sub-ledgers, including accounts receivable, accounts payable, fixed assets, etc., assuring the classification and distribution of income, cost, and revenue items to proper accounts per legal requirements and County procedures; develop a monthly trial balance, revenue report and budget report; reconcile cash with budget.

Coordinate, prepare and monitor multi-fund budgets, division, department and grant budgets; project staffing needs, revenue availability and any new fiscal requirements applicable to fund/grant; monitor the expenditures of various division budgets and/or grants; review trends and requirements in cash receipts, disbursements and transfers within the various division budgets.

Supervise the payroll processing and maintenance of related personnel records for division, department, or assigned program.

Provide accurate cash forecasting and reporting by compiling, consolidating, and analyzing all cash information-receipts/disbursements, account balances, payables, purchasing commitments, etc.; maintain periodic (daily, weekly, monthly) year-to-date cash reports.

Recommend and implement approved policies and procedures to assure effective functioning of the accounting activities of assigned area and assure compliance with accounting standards and requirements.

Conduct periodic internal audit of accounting programs, expenditures, and activities to assure compliance with local, state and federal requirements and with any applicable grant or contract requirements.

Coordinate formal audits of assigned accounting operations, providing information and assisting in resolution of accounting issues with the Senior Program Manager-Financial Services and the State Examiners. Provide information, resolve questions and oversee the work of assigned accounting staff to ensure clean audit.

Work with Administrative Services and Information Services staff to revise or create integrated, computerized reports for assigned accounting activities.

Conduct special studies and analyses of various accounting problems; prepare summary of findings and/or recommendations for solutions or improvements to existing accounting methods, equipment and operating systems of the division.

Resolve or supervise the resolution of inquiries, problems, complaints, or emergencies affecting availability or quality of services. Respond to the most sensitive or complex inquiries or service complaints.

Supervise assigned staff, including setting work priorities, procedures, planning, organizing, assigning, advising, assisting, motivating and training as necessary. Evaluate the work of assigned staff, establish standards of performance for each position supervised, and participate in the selection of new employees, including making recommendations regarding hiring, discipline, transfer and termination.

Appear for scheduled work with regular, reliable and punctual attendance. Establish and maintain cooperative, effective, and productive working relationships using tact, patience and courtesy. Effectively plan and organize work and complete tasks within prescribed timeframes. May be required to work over 40 hours in a workweek.

#### Other Job Duties:

Perform other related duties as assigned.

#### **DISTINGUISHING FEATURES:**

Positions in the Accountant 2 classification are distinguished from the Accountant 1 classification by the emphasis on independence of action and on performing and directing accounting activities for a department or major division, requiring increased knowledge, skills, supervisory abilities.

**WORKING CONDITIONS/PHYSICAL ACTIVITIES:**

Work is performed in an office environment. This position requires sitting, frequently for long periods of time. The ability to review written documents, operate a personal computer/computer terminal and 10-key adding machine, and to manually post figures is required. This position also requires substantial phone and in-person contact that requires the ability to communicate effectively.

**KNOWLEDGE & ABILITIES:**

Thorough Knowledge of: Professional accounting principles, theories, concepts, practices, and terminology. Governmental accounting principles and procedures. Grant accounting principles and procedures. Inventory control systems.

Knowledge of: Effective supervisory principles, practices, and techniques. Automated data processing principles and accounting applications. Modern office practices and procedures. The use and care of personal computers/computer terminals, associated peripheral equipment and computer software.

Ability to: Organize and oversee work programs, including monitoring budgets, contracts, and funding, work schedules, grant requirements and progress reviews. Analyze, interpret, and prepare accounting reports and financial statements using generally accepted accounting principles. Read, interpret and apply state and local laws, rules, regulations and guidelines governing accounting procedures (including BARS and GAAP). Apply and adapt established accounting methods to a variety of financial transactions. Classify accounting transactions and maintain and reconcile accounts. Plan, organize, supervise and evaluate the work of assigned staff. Communicate effectively, both orally and in writing. Establish and maintain effective working relationships as necessitated by the work of the position.

**QUALIFICATIONS:**

Bachelor's degree from a college or university accredited by an agency recognized by the US Department of Education in accounting or business administration with major coursework in accounting and three years of professional accounting experience, including one year of governmental accounting experience related to the requirements of the position, and one year of lead or supervisory responsibility, is required; or any equivalent combination of experience and education which provides the applicant with the desired skills, knowledge and ability required to perform the work.

**LICENSES, CERTIFICATES & OTHER REQUIREMENTS:**

Must be able to fulfill all traveling requirements of this position and meet the qualifications and guidelines of the Fleet Risk Control Policies in the operation of a motor vehicle on County business, including possessing and maintaining a valid Washington State Driver's License and the appropriate amount of automobile insurance.