

JOB TITLE: Accountant

FIN/3

DEPARTMENT: Finance, Rutherford County

JOB SUMMARY: This position is responsible for performing financial accounting duties in support of the administration of county financial activities. An incumbent in this position may be designated as Senior Accountant.

MAJOR DUTIES:

- o Maintains financial reports; prepares journal entries; reconciles accounts; maintains records and files; prepares reports.
- o Reconciles cash and financial accounts and records; prepares and processes journal entries; conducts monthly system closings; prepares monthly financial reports.
- o Maintains a current and accurate general ledger; analyzes accounts for the nature and accuracy of transactions.
- o Performs month-end system closings; prepares monthly trial balance.
- o Reconciles bank statements; reviews bank balances.
- o Maintains tax receivable accounts.
- o Conducts fund transfers for Town and Fire Departments.
- o Assists Deputy Director with preparing audit schedules.
- o Serves as primary backup for payroll and accounts payable.
- o Assists Deputy Director with lease purchase finance record keeping.
- o Manages the internal audit program.
- o Manages grant accounting records.
- o Assists Deputy Director in maintaining general ledger.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of government accounting and Generally Accepted Accounting Principles (GAAP).

- o Knowledge of auditing principles and practices.
- o Knowledge of the county computerized financial management system.
- o Knowledge of the county payroll system.
- o Knowledge of relevant federal and state laws, county ordinances, and grant requirements.
- o Skill in organizing and analyzing information.
- o Skill in collecting data and compiling reports.
- o Skill in planning and prioritizing work.
- o Skill in using computers and accounting, spreadsheet, word processing, and graphics software packages.
- o Skill in performing mathematical calculations.
- o Skill in using such office equipment as a calculator, copier, and facsimile machine.
- o Skill in oral and written communication.

**SUPERVISORY CONTROLS:** The Finance Director or Deputy Director assigns work in terms of very general instructions. Completed work is spot-checked for compliance with procedures and the nature and propriety of the final results.

**GUIDELINES:** Guidelines include Governmental Accounting Standards Board (GASB) guidelines, Generally Accepted Accounting Principles (GAAP), audit standards for local governments, and county ordinances, policies, and procedures. These guidelines require judgment, selection, and interpretation in application.

**COMPLEXITY:** The work consists of varied accounting and bookkeeping duties. The need for accuracy and attention to detail contributes to the complexity of the work.

**SCOPE AND EFFECT:** The purpose of this position is to maintain accurate records of county financial transactions. Successful performance helps ensure the accuracy of financial information provided to all county departments and outside organizations.

**PERSONAL CONTACTS:** Contacts are typically with co-workers, department heads, bank personnel, other county employees, and auditors.

**PURPOSE OF CONTACTS:** Contacts are typically to give or exchange information, provide services, and resolve problems.

**PHYSICAL DEMANDS:** The work is typically performed while sitting at a desk or table. The employee occasionally lifts light objects.

**WORK ENVIRONMENT:** The work is typically performed in an office.

**SUPERVISORY AND MANAGEMENT RESPONSIBILITY:** None.

**MINIMUM QUALIFICATIONS:**

- o Knowledge and level of competency commonly associated with the completion of a baccalaureate degree in a course of study related to the occupational field.
- o Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.
- o Ability to be bonded.