

ACCOUNTING ASSISTANT III

JOB PURPOSE AND SUMMARY

This is advanced technical support work in the accounting field for Clark County. The incumbent either acts in the capacity of leadworker for other clerical employees in a work unit or is responsible for complex accounting work.

Employees of this class are responsible for performing complex work associated with the operation of double entry financial and accounting systems. Work of the class differs from that of the professional accounting series in that evaluation of accounting summary data and evaluation and revision of accounting procedures are not normal responsibilities.

Work performed in this class consists of responsibility for preparing and maintaining accounting records; journals, ledgers, reports, statements and accounts associated with a variety of financial transactions. Incumbents are capable of establishing new and innovative record keeping procedures either manually or through an on-line data entry system. Results of work have a significant and prolonged effect in the operation of the work unit, division, department or other governmental departments or agencies within the County.

Incumbents are able to perform all non-professional responsibilities within the section after two years of on-the-job training. Guidelines are in the form of Federal, State and local governmental policies, accounting procedures, control requirements and legal provisions. Work is performed with a high degree of independence, judgment and discretion within the general parameters established by the division, department and supervisors.

Employees must possess a knowledge and understanding of generally accepted accounting principles and practices. The employees may be required to have knowledge of computer applications related to financial reporting. The employees must have a knowledge and understanding of legal provisions related to the functions being provided. Employees must be able to prepare complex to moderate data, statements and reports with minimal supervision. Such reports also require analytical thought and explanation. Employees may participate in the development and implementation of new accounting procedures for their own departments and other governmental departments.

Personal contacts are usually with other employees within the same work unit, supervisor and representatives from various county departments, agencies and offices. Contacts may also include persons involved in other outside governmental units, as well as the general public. The purpose of contact is to obtain clarify or give facts or information directly related to the work being performed by the division or department served. Information handled may be of a technical as well as a substantive nature, and may be of a confrontational nature.

CLASSIFICATION DISTINCTIONS

Employees are assigned to this Classification based upon one (1) of the following criteria:

Incumbents lead, organize and assign work to a work group of clerical or accounting assistant employees under the direction of a supervisor or department head. This may entail responsibility for the operation of a small fiscal record keeping unit.

OR

Incumbents perform complex accounting functions involving frequent situations in which usual procedures do not apply and for which there may be greater potential for and consequences of errors than for the Journey Level Accounting Assistant.

The incumbents may experience highly stressful situations in the process of resolving problems of an immediate nature, i.e., facing or working with dissatisfied agency or County personnel in relation to information received, action taken or to be taken, or change in policy procedures. The employees may also have to produce financial reports meeting several different deadlines.

Employees are expected to function with considerable independence and have latitude in exercising independent judgment, within the framework of existing accounting policies and procedures. Work is performed under general supervision and is reviewed by an administrative superior through periodic conferences and reports, and through the adequacy and accuracy of resulting records, reports and functions.

KEY OR TYPICAL TASKS AND RESPONSIBILITIES

- Participates in the formulation, advocacy and implementation of accounting procedures related to the unit and the development and issuance of financial related reports.
- Maintains, controls, and/or supervises the maintenance of general or subsidiary ledgers, balancing operations, pre-auditing functions, and various other accounting and clerical accounts maintenance activities such as receivables, payables, billings, and related functions.
- Maintains, controls, and/or supervises the preparation of financial statements; prepares financial analysis of expenditures, operations, and related areas; conducts close-out procedures for a specified unit or program within a department.
- Assists in development and installation of new accounting systems, or of modifications to existing systems; identifies requirements and determines that professional accounting standards are maintained.
- Develops and maintains accounting records and schedules; calculates equipment rates for future replacement; performs a variety of technical functions for the department.

- Directs and participates in the work flow of the office to meet deadlines; assures compliance with established policies and procedures; reviews and approves financial and statistical reports developed within the unit; assigns work to other fiscal support staff.
- Assists in the formulation and presentation of budgets for controlling funds to implement program objectives of a department. May review operating budgets periodically to analyze trends affecting budget needs. Reviews expenditures to ensure compliance with budget plan.
- Oversees the proper accounting of and department compliance with budget, billing and fiscal operations, regulations of State and Federal grants; works with subcontractors to ensure compliance with laws and regulations, formulation of budget filling and fiscal procedures and accounting for grant appropriations.
- Operates a typewriter, calculator, adding machine or on-line computer as required by the duties of the position.

QUALIFICATIONS

General

- Three (3) years of general office experience, two (2) years of which must be directly related to the work of the class;

- OR -

- Two (2) years (90 credit hours) of post-secondary bookkeeping or accounting occupational training or education may be substituted for up to two (2) years of required experience;

- OR -

Any combination of work experience and education which demonstrates the ability to perform the work of the class.

Knowledge of....the principles and practices of double-entry bookkeeping; general office practices and procedures; government structure and budget procedures; accounting principles, theories, concepts and terms; basic methods and techniques of governmental accounting, including knowledge of the Washington State BARS system.

Ability to....classify accounting transactions, maintain and reconcile accounts, close accounts and prepare reports and statements; acquire knowledge of specialized procedures and subject matter encountered in specific assignments of the position; plan and oversee the activities of other employees; establish and maintain effective working relations with co-workers, supervisors, the

general public, and employees and officials of other departments and agencies; understand and execute oral and written instructions and to apply available guidelines to varied situations; operate office equipment associated with the duties of the position at an occupational level; communicate complex and sometimes highly technical information clearly, orally and in writing.

Office use 06/19/00