



JOB DESCRIPTION

Title	Accountant II	Created	March 2009
Department	Budget & Finance	Revised	June 2017
Job Class	A 14 (3 or 4)	Safety Sensitive	No
Labor Union	AFSCME Local 2746 Courthouse/Roads	FLSA	Non-exempt

Purpose

Perform a wide variety of standardized and complex accounting duties associated with validation, examination, coding, reporting, and reconciliation of fiscal, financial and statistical records and special assignment or studies as determined by the Budget & Finance Director. Maintain county payroll/HR system. Analyze, verify, prepare, and submit reports and filings. Prepare monthly payments for employer and employee payroll deductions. Oversee and train other departments on time entry procedures and understanding payroll reports. Responsibilities may include advanced word processing, document preparation, report writing, data tracking, research and analysis, customer service and managing several ongoing projects and tasks as assigned by the Budget & Finance Director.

Essential Functions

Actual assigned duties of an Accountant II may include any combination of the following tasks as well as any additional duties as may be assigned by the Budget & Finance Director:

- Perform accounts receivable duties including acceptance of monies and auditing departmental deposit remittances, maintenance of cash receipts journal, balancing of monies and preparing for and depositing funds into appropriate accounts or disbursing to other agencies and monitor contract award amounts as properly collected.
- Assist Acct III if necessary in preparing tax distributions to taxing bodies for property tax, timber, western Oregon severance tax, and miscellaneous monies received by county for distribution to taxing bodies. Maintain contact with various taxing bodies to respond to questions or resolve problems.
- Perform accounts payable duties including examination of purchase order and claims from other departments to ensure appropriate approvals, check mathematical accuracy and proper appropriations cited, post to appropriate ledger or input on computer terminal. Prepare prepays and cancellations as necessary. Determine purchases as capital fixed assets or standard items to be expensed according to county policy and proper accounting standards. Assist county personnel and outside vendors regarding payables and maintenance of contracts.
- Process and bill cities within the county for use of their LEDS lines.
- Act as a secondary contact to assist with the procurement card process.
- Maintain cash balances daily / transfer funds for investment (maintaining the least amount practical in the checking account). Track interest rates for investment use. Be familiar with current collateral requirements for county funds.



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- Aid in training departments and answering questions regarding the program. Reconcile all department transaction log reports to monthly procurement statements.
 - Assist Accountant III if necessary in preparing payroll cost sheets and monthly and other spreadsheets for budgeting purposes. Assist management in determining ending cash balances by fund and department.
 - Determine the need for and prepare general ledger journal entries and transfers, upon approval of management. Provide assistance and do research for departments requesting journal entries. Prepare cost distributions by department for various expenses, e.g. photocopying, postage, telephone, etc. Prepare reconciliations and statements for use by other departments.
 - Prepare audit reporting schedules and assist county auditors as required.
 - Perform various other accounting related tasks, e.g. maintaining and collecting Accounts Receivable from various billing agencies, maintain bond and coupon issues, collecting and auditing county room tax records and maintaining contact with room tax customers, process lien payments.
 - Prepare special projects and reports relating to budget, grants, vehicles, etc. as assigned by Finance Director or County Manager.
 - Maintain County Payroll/HR system by updating miscellaneous tables, including job and tax tables, salary history files, electronic fund transfers for employees, PERS table, benefit table and labor file. Prepare and process payroll including reviewing for compliance with collective bargaining agreements, posting, entering data to computer and maintaining accurate payroll records for transmittal. Train other departments on payroll time entry and review submitted time entry for accuracy and reasonableness. Clarify and eliminate any discrepancies with time entry. Maintain related files and reports. Respond to employees' questions and concerns regarding the payroll.
 - Reconcile and process payroll liability payments in a timely manner. Maintain employee garnishments and update all related files. Maintain related reports, balance to the payroll and prepare checks and invoices for unemployment, PERS, and other payroll related payables. Prepare and submit journal entries, if necessary, to reconcile payroll liabilities.
 - Prepare necessary payroll reports as scheduled or as required, e.g., PERS reports, Bureau of Labor reports and Workers Compensation, etc. Make calculations and prepare checks for payments as required. Review and validate reports produced by our payroll provider in regards to quarterly 941 reports, annual W-2 and W-3 forms.
 - Create, write and prepare reports using payroll software as needed for payroll-related information for departments, budget preparations, and funding sources. Assist, when required, other departmental personnel in generating reports needed from payroll information.
 - Act as back up or liaison to Human Resources in maintenance of insurance applications and forms for all employees. Process COBRA payments from retired
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or terminated employees. Generate eligibility and cost related issues to newly retired and/or terminated employees. Reconcile with the Accountant III and ensure available funding for all payroll related expenses.

- Perform department reception and customer services duties; professionally greet visitors, respond to incoming telephone calls, determine nature of call and provide accurate information to forward to appropriate person or department; respond to inquiries and/or complaints directed from the public; pick up, sort and distribute mail; perform basic office tasks (fax, photocopy, e-mail, etc.)
- Compose and/or word process a variety of documents such as letters, memos, reports, charts, agendas, legal notices, etc. Verify correct grammar, spelling and format.
- Develop and maintain department procedures, routines and filing systems. Accurately enter, save and retrieve data electronically.
- Follow all safety rules and procedures established for work areas.
- Provide assistance to other accounting personnel as workload or staffing levels dictate.
- Maintain work area in a clean and orderly manner.

Mandatory Qualifications

Thorough knowledge of accounting practices/bookkeeping, new accounting standards (GASB 34), and banking procedures (knowledge of governmental accounting and Fund accounting specifically). Knowledge of general office practices and procedures, prior cash handling and investment experience, operation of standard office equipment, data entry, and spreadsheet applications. A four-year degree in Accounting or Business Management or commensurate experience in accounting or closely related field. Broad knowledge of general accounting and financial analysis techniques. A minimum of three years' experience performing similar duties.

Desired Qualifications

Previous experience in local government accounting. LGIP Governmental Accounting certification and Notary Public certification is desirable. Previous experience in providing cost analyses in support of collective bargaining efforts. Previous experience in processing benefit enrollments and terminations. Advanced knowledge of insurance reporting and retirement benefits. Prior experience with outsourcing payroll to another entity. Knowledge of specific spreadsheet software programs utilized within the county.

Physical Demands

Physical demands of position are minimal involving the moving of materials, books, files, etc., weighing up to 5 pounds. Flow and character of duties require normal mental and visual attention along with manual coordination for at least 50% of the work period.

Working Conditions

Typical working office environment.



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Supervisory Responsibility

Supervision is not a typical responsibility of this position. May provide information and assistance to new personnel in department regarding procedures and policies.

THE ABOVE DESCRIPTION COVERS THE MOST SIGNIFICANT DUTIES PERFORMED BUT DOES NOT INCLUDE OTHER OCCASIONAL WORK, THE INCLUSION OF WHICH WOULD BE IN CONFORMITY WITH THE FACTOR DEGREES ASSIGNED TO THIS JOB.

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