



JOB DESCRIPTION

Title	Accountant III	Created	Jan. 2015
Department	Budget & Finance	Revised	June 2017
Job Class	A 16 4	Safety Sensitive	No
Labor Union	AFSCME Local 2746-Courthouse/Roads	FLSA	Non-exempt

Purpose

Perform a wide variety of advanced accounting, auditing and budgeting assignments. Perform complex accounting duties associated with validation, examination, coding, reporting, and reconciliation of fiscal, financial and statistical records, as well as provide complex analysis and support associated with preparing financial reports and special assignment or studies as determined by the Budget & Finance Director for use by management and staff.

The Accountant III position typically performs the most responsible accounting-related functions and has a substantial impact on the integrity of financial systems, reporting, and management decision making. The Accountant III is responsible for accounting, reporting, and financial analysis and is significantly relied upon by management for accuracy, completeness, and timeliness for decision making purposes. This position analyzes and proposes solutions to problems without direct supervisory involvement and functions on general instructions and guidelines without close daily supervision. The Accountant III may also provide lead direction and training to office support and other accounting staff. Supervision of the Accountant III is consultative in nature to guide the problem-solving process.

Essential Functions

Actual assigned duties of an Accountant III 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. Monitor checking account on a daily basis and post all ACH/EFT deposits. Process wire transfers and loan payments as needed.
- Prepare tax distributions to taxing bodies for property tax, timber, Western Oregon Severance Tax, Railcar Tax, Electric Co-op Tax, Refuge Revenue Sharing, 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. 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



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payables and maintenance of contracts. Process the county's bi-weekly accounts payable check issuances.

- Maintain the chart of accounts in the financial general ledger system and create new accounts as requested by other departments. Assist departments with navigation of the general ledger system. Reconcile fund balances monthly.
 - Maintain cash balances daily. Transfer funds for investment, maintaining the necessary balance for interest to offset fees in the checking account. Track interest rates for investment use. Be familiar with current collateral requirements for county funds. Post bi-monthly payroll and transfer cash as needed for this function.
 - Serve as assistant to the program administrator for the county's procurement card program. Act as the first point of contact for departments. Aid in training departments and answering questions regarding the program. Reconcile all department transaction log reports to monthly procurement statements. Keep up to date on current program requirements.
 - Create cost sheets for annual budgetary purposes. Create other spreadsheets as required to assist departments with budgetary needs. Assist with the production of the county's annual budget document and help departments navigate the budget module within the general ledger system.
 - Ensure and participate in the accurate recording, balancing and classification of income and expenditures to proper departmental accounts in accordance with established procedures, ordinances, laws, and pronouncements from the Government Accounting Standards Board. Reconcile accounts and make adjusting entries as necessary. Resolve inquiries from other county departments and organizations regarding pertinent laws, county, and departmental policies as related to accounting information and/or refer to appropriate resource.
 - Develop, prepare and maintain a variety of accounting/financial reports, worksheets and trial balances regarding the financial condition of the county and its departments.
 - 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, including monthly and quarterly inter-departmental billings. 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. Other assigned audit duties for preparing financial statements. Maintain accurate records on all trust accounts.
 - Manage and 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; creating new hire records and current employee changes; new payroll deductions, job codes, departments, and fringe benefits as proposed by county administration. Manage and maintain the Generic General Ledger tables for the interface between the county payroll/HR
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system and the county General Ledger module. Manage and maintain the electronic time sheet module data to mirror the county payroll/HR system and assign signature and approval rights authorization.

- 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.
 - Ensure and participate in the accurate recording, balancing and classification of income and expenditures to proper departmental accounts in accordance with established procedures, ordinances, laws, and pronouncements from the Government Accounting Standards Board. Reconcile accounts and make adjusting entries as necessary. Resolve inquiries from other county departments and organizations regarding pertinent laws, county, and departmental policies as related to accounting information and/or refer to appropriate resource.
 - Reconcile accounts 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 all other payroll related payables. Manage and maintain the county VEBA and Health Savings Account enrollment and contribution data reporting submittals. Determine the need for and prepare General Ledger journal entries to reconcile payroll liability accounts. Track part time and casual work hours to assure compliance with the Affordable Health Care Act.
 - 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 in regards to quarterly 941 reports, annual W-2 and W-3 forms.
 - Manage county PERS related responsibilities including reporting new hires, terminations/ retirements, and employee changes/corrections to ensure accurate reporting. Upload monthly wage data and contribution data for all employees to the PERS EDX system. Research historic wage/contribution records and complete PERS Work Item requests. Reconcile and prepare general ledger journal entry for monthly PERS wage data and contribution invoicing.
 - Develop, prepare and maintain a variety of accounting/financial reports, worksheets and trial balances regarding the financial condition of the county and its departments. Create, write and prepare reports using payroll software as needed for payroll-related information for departments, budget preparations, and funding sources. Create and prepare requested reports for Human Resources; the annual cost sheet data for budgeting preparation; and monthly department reports. Prepare annual SAIF and county audit reconciliations and reports and assist auditors as needed. Assist other departmental personnel in generating reports needed from payroll information.
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- Serve on or provide support to a variety of committees, task forces and advisory groups as necessary. Act as back up or liaison to Human Resources in maintenance of insurance applications and forms for all employees.
- Process COBRA payments from retired 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.
- Assist with 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.)
- Prepare special projects and reports relating to budget, grants, vehicles, etc. as assigned by Finance Director or County Manager. Develop and maintain department procedures, routines and filing systems. Accurately enter, save and retrieve data electronically. Maintain the chart of accounts in the finance general ledger system and create new accounts as requested.
- Follow all safety rules and procedures established for work areas.
- Assist other accounting personnel as workload or staffing levels dictate.

Mandatory Qualifications

Thorough knowledge of accounting practices/bookkeeping, new accounting standards (GASB), 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 20 pounds. Flow and character of duties require normal mental and visual attention along with manual coordination.



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Working Conditions

Typical working office environment.

Supervisory Responsibility

Supervision is not a typical responsibility of this position. May provide information, training and assistance to new personnel in department regarding policies, procedures, and daily tasks. Provide oversight for Finance Admin staff with bank reconcilements, 1099 reporting, and unclaimed property reporting. Provide oversight for Finance Admin staff with back-up payroll related assignments.

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.