ACCOUNTANT 2

Department: Multiple
Job Class #: 464800
Pay Range: Professional 08

FLSA: Non-Exempt
Represented: Both

Classification descriptions are intended to present a descriptive list of the range of duties performed by employees in this class and are not intended to reflect all duties performed within the job.

GENERAL FUNCTION: This is advanced professional accounting work for Pierce County. Employees in this classification work independently, receiving general direction and assistance on new or highly complex assignments.

SERIES CONCEPT: The Accountant 2 is the second level of the Accountant series and performs work at a journey level. This position is expected to independently perform professional accounting work requiring the application of advanced accounting knowledge in accordance with established accounting principles, theories, concepts, and practices. The nature of work assignments allows considerable flexibility and opportunity for independent judgment within the framework of applicable statutory requirements.

ESSENTIAL FUNCTIONS:

- Maintain a variety of accounts, prepare financial reports and statements in accordance with federal, state, and local requirements; maintain a variety of ledgers pertaining to all County funds; maintain records of fund activities; analyze and reconcile fund charges and direct necessary fund transfers.
- Prepare, review, and verify a variety of accounting, statistical, and narrative reports and documents.
- Audit Revenue & Expenditure Data reports, Claim & Salary funds, and Warrants Payable; reconcile Treasurer's Cash Report with general ledger.
- Enforce collection of delinquent taxes; reconcile tax collection subsidiary reports to general ledger.
- Review and analyze electronic and manual accounting systems and make recommendations for the development and modification of existing systems to improve procedures and ensure conformity to policy and accounting principles.
- Make day-to-day decisions relative to the accounting treatment of complex financial transactions and assist in the development and modification of accounting systems to improve procedures; propose changes in various aspects of the accounting system.
- Provide technical assistance to interested parties on a variety of accounting problems; customer billing problems and complaints.
- Supervise and coordinate the activities of a designated work unit; determine work procedures; prepare work schedules and determine methods for expediting work flow; assign, review, and approve the work of subordinate staff.
- Conduct performance evaluations and develop performance measures and standards.
- Investigate grievances involving subordinates and recommend resolutions; recommend promotional and disciplinary actions; approve leave requests and overtime; provide adequate coverage during staff absences.
- Train, lead, and supervise lower classified employees as required.
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ESSENTIAL FUNCTIONS: (continued)
- Effectively persuade, inform, educate, train, solicit information, motivate and direct a wide variety of individuals or groups.
- Establish and maintain effective working relationships with County officials, employees and the general public.
- Maintain regular, predictable and punctual attendance during regularly scheduled work hours at assigned worksite.
- Meet travel requirements of the position.
- Perform the physical requirements of the position; work within the established working conditions of the position.
- Work a flexible schedule, which may include evenings, weekends, holidays and overtime.

OTHER JOB FUNCTIONS:
- Perform accounting-related assignments as required.
- Perform other job functions as assigned.

SUPERVISION RECEIVED AND EXERCISED: Accountant 2 work includes supervising a moderately complex accounting system and providing technical assistance and supervision over support employees on a variety of accounting problems. The Accountant 2 works under general supervision, with work reviewed periodically for statutory conformance and compliance with performance standards for the class, and is subject to technical review by the State Examiner.

WORK ENVIRONMENT: The work environment characteristics described herein are representative of those an employee encounters while performing the essential functions of the position. The Accountant 2 typically works in an office environment on a daily basis. Incumbents may be required to work at a desk or other work station for prolonged periods; constant attention to detail is required. Ability to concentrate with frequent interruptions and general office noise is required.

PHYSICAL REQUIREMENTS: The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions. Physical activities required are finger dexterity necessary to operate equipment used in the position, talking, seeing and hearing. Walking, sitting, bending/stooping, pushing/pulling and minimal unassisted lifting associated with the job duties is required.

KNOWLEDGE, SKILLS, AND ABILITIES
Knowledge of:
- Generally accepted accounting principles and practices (GAAP).
- Governmental Accounting, Auditing and Financial Reporting (GAAFR).
- Federal, state, and local laws, rules, regulations, and guidelines governing accounting procedures affecting governmental financial operations (including BARS) and public sector investment practices.
- Internal & operational control concepts, techniques and relationships.
- Current accounting developments and trends.
- The use of computer technology

Skill in:
- The use of systems software, spreadsheet software and computers at the proficient level.
• **Skill in (continued):**
  - Use of independent judgment and effective decision-making in the application of a wide variety of laws, policies and procedures and in effective problem-solving.
  - Use of tools and equipment required to perform the job functions.
  - Use of digital imaging devices, camera, scanner etc.
  - Customer service techniques
  - Identifying employee needs and coaching them to improve professionally,

**Ability to:**
- Apply and interpret County ordinances, State statutes, and federal regulations and legislation.
- Examine, analyze, interpret, and verify financial accounting documents and reports
- Audit fiscal revenues and expenditures and maintain general ledger and related subsidiary records.
- Compile special and comparative financial reports including income statements, balance sheets, and statements of cash flows.
- Work with budgetary accounting for Internal Service and Enterprise funds (Capital Budgeting).
- Prepare and submit technical reports and/or prepare documentation for court proceedings.
- Supervise and maintain accounting records on full accrual and modified accrual basis.
- Enforce ordinances and regulations firmly, tactfully and impartially.
- Communicate effectively verbally and in writing to audiences of various social, cultural, ethnic, educational and economic backgrounds, information of a technical and financial nature.
- Effectively persuade, inform, educate, train or solicit information from a wide variety of individuals.
- Utilize appropriate interpersonal and conflict resolution skills to resolve complaints and violations in professional manner, and to effectively gain cooperation and compliance.
- Effectively supervise, train, and evaluate the work of a group of technical personnel; administer effective disciplinary action.
- Perform the essential functions of the Accountant 1 classification.
- Establish and maintain effective working relationships as necessitated by the work of the position.
- Use a moderately complex computerized system.
- Understand and follow written and verbal instructions.
- Effectively coordinate, perform and complete multiple duties and assignments concurrently and in a timely manner.
- Meet the travel requirements of the position, if any.
- Physically perform the essential job functions of the classification.

**MINIMUM REQUIREMENTS TO APPLY:**
Graduation from a four year college or university with a Bachelor's Degree in Accounting or Business Administration with an emphasis in accounting, and two or more years of professional accounting or auditing experience. Possession of Washington State Certification as a Certified Public Accountant is preferred. Additional education and/or experience that clearly demonstrates the ability to perform the essential functions of the position may be substituted for the recruiting requirements.

**SPECIAL REQUIREMENTS AND/OR QUALIFICATIONS:** A valid Washington State driver’s license may be required when travel is required of the position.