## DONA ANA COUNTY
### JOB DESCRIPTION

<table>
<thead>
<tr>
<th>POSITION TITLE: Accountant II</th>
<th>PAY GRADE: C42</th>
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<tbody>
<tr>
<td>DEPARTMENT: Financial Services</td>
<td>FLSA: ☒ Exempt  ☐ Non-Exempt</td>
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<tr>
<td>REPORTS TO: Controller</td>
<td>LEAD:  ☐ Yes  ☒ No</td>
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<tr>
<td>BARGAINING UNIT: N/A</td>
<td>SUPERVISOR:  ☐ Yes  ☒ No</td>
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**APPROVED:**

- **Department Head**
- **Human Resources Director**

10-25-17

10/05/17

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**I. PURPOSE SUMMARY.** Maintains and controls a broad array of complex fiscal accounting duties related to accounts receivable and payable; may be assigned to fixed-asset control accounting duties.

**II. ESSENTIAL DUTIES.** (A position may not include all of the duties listed, nor do the listed examples include all of the duties which may be found in a position of the class. An individual must be able to perform the essential functions listed below and a reasonable accommodation may be made available to qualified individuals with disabilities to perform the essential functions of the job).

Supports the division in the financial administration of the County’s financial policies and procedures; Responsible for preparing journal entries for assigned area; May be required to compile fiscal estimates and prepare special fiscal reports; Assists or may be required to make public presentations and set priorities for tasks; Responsible for compliance with the County’s financial and accounting procedures including follow-up and testing to ensure proper adherence; Performs duties of other accounting staff to ensure continuity of work, as directed; Assists in the design and implementation of new or improved accounting practices which will result in maximal recovery of cost while being in full compliance with fund accounting practices; Monitors and assists the department with internal controls, internal auditing and reconciliation of accounts to ensure proper ledger postings; Responsible for knowing and abiding by all department and County policies and procedures.

**Accounts Payable/Accounts Receivable:**

- Responsible for overall review of accounts receivable and accounts payable posting; Reviews and assists in the preparation and recording of detailed, complex accounting, financial and budget statements, reports and contracts; Processes or receives payments and allocates interest according to established formula; Reviews revenues and expenditures, petty cash and general ledger reporting and reports any discrepancies to the assigned supervisor; Responsible for the accurate and timely preparation and submission of all required reports, journals and budget changes.

**Fixed Asset Accounting:**

- Maintains internal control system for accurate inventory of fixed assets, records, and reports with strict adherence to GASB requirements; Develops and maintains audit policies and procedures for fixed assets; Drives throughout the County to owned and leased premises to conduct and oversee year-end physical inventory and required reporting and accounting for all county fixed assets inventory; Conducts random inventory audits to verify property is recorded properly; Investigates property misclassification issues and makes necessary corrections; Disposes of property that has outlived its usefulness to the county in accordance to State and Federal requirements; Responsible for year-end fixed asset audit duties as
considered necessary by the external auditor; Responsible for compiling year-end annual asset addition and deletion detail reports sufficient to meet external audit requirements; Monitors all construction contracts for purposes of ensuring proper reporting of Construction in Progress on a monthly and annual basis.

III. ADDITIONAL DUTIES. As assigned.

IV. QUALIFICATIONS.

A. Education. Bachelor’s Degree in Finance, Accounting, Business Administration or related discipline is required.

B. Experience. Two (2) years of accounting experience. Experience in governmental finance or accounting is preferred.

C. Education/Experience substitution. N/A

D. Licenses/Certifications. Requires Valid Class D drivers license if assigned to fixed asset accounting, and must maintain a satisfactory driving record in accordance with County policy.

E. Other (e.g., post-offer medical exam, polygraph, background check, driver’s license record, etc.). Must pass background and credit check. Must pass a driver’s license check if assigned to fixed asset accounting.

1. KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED BY THE POSITION: Must have knowledge of ordinances and regulations governing financial operations of the County including general ledgers and budgeting; practices and techniques of public financial administration and advanced accounting techniques; generally-accepted accounting principles; business English, spelling, grammar, and punctuation; general office and accounting equipment; computer operations including word processing, spreadsheet, and database software.

Must have skills in analyzing and evaluating information accurately and expressing ideas clearly; handling sensitive and confidential matters; using initiative and independent judgment while recognizing when it is appropriate to refer matters to management; establishing and maintaining effective and cooperative working relationships with others.

2. FREEDOM TO ACT. The employee independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices.

3. GUIDELINES AND JUDGMENT. The supervisor sets overall objectives and resources available. The employee and supervisor, in consultation, develop deadlines, projects, and work to be done. The employee is responsible for planning and carrying out the assignment, resolving most of the conflicts that arise, coordinating the work with others as necessary, and interpreting policy on own initiative, in terms of established objectives. In some assignments, the employee also determines the approach to be taken and the methodology to be used. The employee keeps the supervisor informed of progress and potentially controversial matters. Completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, or effectiveness in meeting requirements or expected results.
4. **PHYSICAL DEMANDS.** While performing the duties of this job, the employee will usually remain sitting. The employee must be able to communicate effectively both orally and in writing. The employee must be able to operate specific office equipment and must be able to move about the work environment. The employee must have the ability to frequently move or re-position up to 10 pounds of materials or objects, occasionally, fifteen (25) pounds. When performing physical inventory, the employee is required to safely operate a vehicle throughout the County, stoop, kneel, crouch, crawl, and climb railings or equipment and work on uneven surfaces.

5. **WORK ENVIRONMENT.** Essential duties are performed indoors the majority of the time under normal controlled temperature conditions. Work surface is even, carpeted, tiled and/or a concrete floor.

6. **SUPERVISORY RESPONSIBILITY.** N/A

V. **EMPLOYEE ACKNOWLEDGEMENT:**

I have read my Job Description and understand my assigned responsibilities, and have been given a copy of this Job Description. I have also received a copy of the Personnel Policies and Procedures Handbook, and understand that I am responsible for reading and following all relevant policies and procedures outlined in it. I also certify by my signature below that I am able to perform the essential functions of this Job Description with or without reasonable accommodation.

Accepted by: ____________________________ Date __________

Employee

Printed name: ____________________________ Date __________

Employee