



## ACCOUNTANT 3

**Department:** Multiple  
**Job Class #:** 021900  
**Pay Range:** Professional 10

**FLSA:** Exempt  
**Represented:** No

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 responsible supervisory and highly complex professional accounting work for Pierce County. The primary function of the position is to supervise and direct the financial accounting and reporting activities and supervise employees. Work is performed with considerable latitude for independent judgment and action within the basic framework of relevant laws, codes and regulations, on a technical, administrative and policy level.

**SERIES CONCEPT:** The Accountant 3 is the highest level within the professional Accounting series. This position requires full supervisory authority over a work unit. 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:**

- Oversee the management of the County's general ledger, production of periodic reports, year-end financial reporting, and coordination of the accounting and reporting close schedules with County departments.
- Ensure effective communication with County departments and staff to facilitate and ensure adherence to policies and procedures.
- Act as liaison to internal and external auditors and participate in auditing projects or provide information and access to accounting records.
- Responsible for the accuracy of the County's financial records by conducting ongoing review of policies and procedures with state and federal regulations, county code, ordinances, CAAP, GAGAS and BARS.
- Supervise and coordinate the activities of a designated unit; determine work procedures, prepare work schedules and determine methods for expediting work flow; assigns, reviews and approves the work of subordinate staff.
- Investigate grievances involving subordinates and recommend resolution; recommend promotional and disciplinary actions; approve leave requests and overtime; provide adequate coverage during staff absences.
- Conduct performance evaluations and develop performance measures and standards.
- Review accounting pronouncements issued by various regulatory bodies, such as the Governmental Accounting Standards Board, and recommend revision to County policies and procedures.
- Assist Accounting Manager with planning and implementation of financial projects and programs.
- Maintain records of all fund activities; analyze and reconcile fund charges and recommend necessary adjustments.
- Analyze, interpret, and verify financial documents and reports; make corrections and update as necessary.
- Maintain regular, predictable and punctual attendance during regularly scheduled work hours as assigned worksite.
- Meet travel requirements of the position.

## **ACCOUNTANT 3**

### **Classification Description – Pierce County**

#### **Page 2**

- Perform the physical requirements of the position; work within the established working conditions of the position.

#### **ESSENTIAL FUNCTIONS: (CONTINUED)**

- Work a flexible schedule, which may include evenings, weekends, holidays and overtime.

#### **OTHER JOB FUNCTIONS:**

- Perform all accounting-related assignments as required.
- Perform other job functions as assigned.

**SUPERVISION RECEIVED AND EXERCISED:** The Accountant 3 is responsible for supervising various accounting programs and activities within a large governmental accounting system. Full supervisory responsibility of subordinate employees is required by this classification. Work is performed under general direction of an administrative superior and work assignments are carried out in accordance with broad objectives. Work is reviewed periodically for compliance with statutory requirements and degree of conformance with established standards of performance. Work is also subject to annual audits by the State Examiner and other governmental and quasi-governmental agencies.

**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 3 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, fiscal management (including BARS) and public sector investment practices, including governmental and proprietary systems.
- Principles and practices of public administration, organization and supervision.
- Current governmental accounting and financial reporting standards.
- Electronic data processing mainframe and personal computer applications to accounting and auditing activities.
- Internal & operational control concepts, techniques and relationships.
- Current accounting developments and trends.
- The use of computer technology

## ACCOUNTANT 3

### Classification Description – Pierce County

#### Page 3

#### Skill in:

- The use of systems software, spreadsheet software and computers at the proficient level.
- 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:

- Interpret regulations and design and implement procedures to facilitate compliance.
- Examine, analyze, interpret and verify financial documents and reports, to recognize irregularities and execute remedial action.
- Develop and execute modern auditing and accounting methods, procedures, forms, manuals and records.
- Perform the essential functions of the Accountant 1 & 2 classification.
- Plan, assign, supervise and evaluate the work of subordinates.
- Express ideas and convey information effectively in oral and written communication.
- Establish and maintain effective working relationships as necessitated by the work of the position.
- Explain clearly, verbally and in writing, information of a technical and financial nature.
- Understand and follow written and verbal instructions.
- Work effectively and productively with others.
- Communicate effectively verbally and in writing to audiences of various social, educational and economic backgrounds.
- 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 major course work in accounting, which includes a minimum of 27 quarter hours in elementary through advanced accounting, auditing, data processing, and cost accounting and four or more years of progressively responsible professional governmental accounting and/or auditing experience which must include preparation of financial statements. Possession of a Masters Degree in a discipline directly related to the requirements of the position and/or possession of Washington State Certification as a Certified Public Accountant is highly desired.

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