

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Accountant II  
**Department:** Finance  
**Revised** : December 2011

**Class** : Professional  
**FLSA:** Exempt

*This job description supersedes any prior description for the Accountant II classification.*

**GENERAL DESCRIPTION**

Highly responsible professional level accounting work. Work is complex and requires the application of a variety of accounting techniques and procedures to a large number of accounts and reporting formats. Initiative and judgment are required. Work is performed in accordance with State and Local laws and regulations and established procedures used in governmental financial operations. Supervises and coordinates the work of one or more Accounting Technicians and other staff. Work is performed under the supervision of the Assistant Finance Director and is evaluated by observation, through periodic conferences, and by independent post-audits.

**ESSENTIAL JOB FUNCTIONS** (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Processes monthly property taxes received including preparing journal entries, calculating and processing tax turnover payments to municipalities, fire districts, schools, and the State.

Prepares revenue history and estimated levy reports.

Manages the Ambulance Billing and Collections Division and staff; prepares and reviews reports, inputs data into spreadsheets and prepares monthly journal entries; reviews and approves third-party billing company invoices for collections; and reconciles various reports to the general ledger.

Reviews and makes decisions on patient appeals of ambulance bills; reviews and processes refunds; manages the Debt Setoff Program, and prepares the Medicaid Cost Report.

Manages the Accounts Payable function and staff; reviews and approves invoices and P-card purchases; prepares and files weekly reports and prepares journal entries.

Processes and approves manual checks; voids checks as necessary.

Prepares Forms 1099 and files with the Department of Revenue.

Analyzes balance sheets, expenditure, and revenue reports.

Manages the annual audit and assists auditors by preparing requested information and answering questions.

Supervises and trains Accounting Technicians and other staff.

Reconciles various reports to the general ledger.

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### **OTHER JOB FUNCTIONS**

Attends meetings and conferences as necessary.

Performs related duties as required.

*Management reserves the right to add or amend duties at any time.*

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Considerable knowledge of Federal, State, and Local laws and ordinances regulating County financial operations.

Considerable knowledge of the principles of public finance administration and practices used in governmental accounting and revenue management.

Ability to interpret and apply Federal, State, and Local fiscal regulations; ability to analyze and correct financial problems and accounting errors.

Ability to exercise discretion and independent judgment in writing policies and procedures for a variety of County actions.

Ability to prepare interpretive or analytical accounting or financial statements and reports.

Ability to establish effective working relationships with other employees, agency officials, and the public.

Ability to supervise and evaluate the work of subordinate accounting personnel.

### **PHYSICAL REQUIREMENTS**

Work in this class is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 35 lbs or less. Work may include extended periods of time viewing a computer video monitor and/or operating a keyboard. Work may include operation of a motor vehicle. Employee may be exposed to hazardous materials.

### **EXPOSURE CONTROL**

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

### **MINIMUM EXPERIENCE AND TRAINING**

Bachelor's Degree from an accredited college or university in Accounting and two or three years of accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports. CPA certificate and extensive experience in governmental accounting preferred. Experience in Excel and Word required.

**This job description does not create an employment contract,  
implied or otherwise.**