

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title:** Accountant I  
**Department:** Finance  
**Revised:** March 2022

**Class:** Professional  
**FLSA:** Non-exempt

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

**GENERAL DESCRIPTION**

Responsible professional level accounting work involving judgment needed in applying existing rules, regulations, and accounting techniques to the recording and reporting of financial transactions. Employees perform work fairly independently within established procedures and regulations. Work is performed under the supervision of the Assistant Finance Director or the department director and is evaluated by observation and 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.)

Maintains the County's Landfill accounts including posting customer payments, reconciling revenues, expenditures, and receivables accounts to the general ledger; monitors the general ledger activities in the Landfill Fund; prepares journal entries; reviews credit applications and makes recommendations; and prepares the quarterly Solid Waste Disposal Tax return.

Maintains the County's Ambulance accounts including posting payments, reconciling revenues, expenditures, and receivable accounts to the general ledger.

Reviews the payroll processing function and resolves payroll questions and issues when needed.

Prepares a variety of reports of a fiscal nature for presentation to the County Commissioners, County Manager, and/or department director.

Transfers funds from different line items by completing budget amendments.

Completes governmental forms for reporting state and federal revenues, reimbursements, and expenditures.

Maintains a variety of ledgers and journals related to the accounting records of the County; reconciles various bank accounts.

Makes journal entries, reversing and correcting entries; analyzes balance sheets and expenditure reports.

Audits a variety of standardized accounting records and procedures.

Assists auditors in yearly audit; prepares requested information and answers questions.

**OTHER JOB FUNCTIONS**

Performs related duties as required.

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

**KNOWLEDGE, SKILLS, AND ABILITIES**

Considerable knowledge of accounting and auditing principles and practices.

Considerable knowledge of governmental accounting methods, procedures, and financial practices.

Ability to make journal entries, reversing entries, and correcting entries.

Ability to use judgment and discretion in interpreting and applying Federal, State, and Local fiscal regulations.

Ability to analyze and correct financial problems and bookkeeping errors.

Ability to establish effective working relationships with the public and departmental program personnel.

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

**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 is not substantially exposed to adverse environmental conditions or 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 in Accounting and one year of accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports; or a Bachelor's Degree from an accredited college or university in Business Administration with twelve semester hours in accounting and two years of accounting experience; or an equivalent combination of education and experience. Degree/coursework must be from an appropriately accredited institution. One year of education or experience credit may be given for successful completion of the CPA exam.

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