

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title:** Accountant II - Budget  
**Department:** Finance  
**Revised:** October 2022

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

*This job description supersedes any prior description for the Accountant II - Budget 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 Federal, State and Local laws and regulations and established procedures used in governmental financial operations. Works closely with other departments, outside agencies and finance staff. Work is performed under the supervision of the 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.)

Organizes and processes the County budget; maintains budget information in financial software system, assists with and solicits budgets from departments; organizes and compiles budget workbooks for the Finance Director, County Manager, and Commissioners and ensures the accuracy of these records. Analyzes accounts to ensure reasonableness and monitors accounts throughout the year to ensure revenues and expenditures are recorded appropriately and budgets are not exceeded.

Prepares and/or reviews departmental budget amendments and once approved, posts budget amendments to the financial system.

Meets with departments on a quarterly basis to review and ensure the accuracy of departmental revenues, expenditures, and budgets.

Analyzes and reconciles general ledger accounts and reports.

Prepares monthly, quarterly, annual, and ad hoc reports as requested.

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

Assists in the preparation of annual financial statements.

Assists the Finance department in adhering to GASB regulations.

Responsible for closing the general ledger monthly and annually, and various month end and year end reports.

**OTHER JOB FUNCTIONS**

Attends meetings and conferences as necessary.

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 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 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 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.**