

# ROWAN COUNTY HUMAN RESOURCES

## JOB DESCRIPTION

**Job Title** : Accounting Specialist II  
**Department**: Health  
**Revised** : June 2014

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

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

### **GENERAL DESCRIPTION**

Responsible professional level accounting work involving considerable independent judgment in all matters related to the financial operations of the department including preparation of the annual operating budget, financial monitoring, purchasing, and personnel administration. Work involves monitoring expenditures and revenue in order to maximize projected revenues to be received and to ensure that procedures are performed in accordance with the Fiscal Control Act and generally accepted governmental accounting principles and regulations. Work is performed independently under the general supervision of the department director and is evaluated by observation, through periodic conferences, and by independent auditors annually.

**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.)

Supports the department director in carrying out the administrative activities in regard to policy-making, fiscal planning, and program management; represents the director at meetings and other functions.

Serves as a resource person to the department director in matters related to funding of the department which includes preparation of the annual budget(s) and in answering questions from the County Manager, State and Regional consultants, and Board members regarding budgetary and personnel functions.

Interprets policies, procedures, rules, and regulations in regards to financial responsibility.

Supervises and oversees the areas of accounting, payroll preparation, travel, purchasing, accounts receivable and accounts payable; maintains a sound internal control system within the department and monitors operations to ensure procedures are performed in accordance with the Fiscal Control Act and generally accepted governmental accounting practices and regulations.

Assists the department director in management activities of the department including corresponding with management representatives of other County and State departments in solving administrative services problems; makes decisions on specific operating problems in accordance with departmental policies and procedures.

Composes written justification for capital equipment acquisitions and completes budgetary documents during the annual budget process; assists the department director and management team in planning the Local and State budgets for the fiscal year to ensure projected expenses coincide with dollars allocated; analyzes spending of current fiscal year to determine where changes are needed for the new fiscal year; consults with State, Regional, and Local agencies concerning funding for new or expanded programs.

Assures sound management of funds during the fiscal year; monitors spending, line item transfers, and budget amendments to ensure accuracy and appropriateness.

Oversees the preparation of the Local Expenditure Report and Medicaid Cost Study; coordinates with auditors and

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Federal and State agencies in preparing unit cost analysis, the budget, and with contract addendums.

Prepares revenue analysis and projections and monitors performance, informing the department director of problems with revenue shortfall/overages; reconciles various accounts, oversees time equivalencies for program cost analysis, and maintains fixed asset inventories.

Oversees the personnel procedures for departmental staff; provides guidance on position development, recruitment, hiring, payroll, disciplinary actions, and personnel policy development.

Serves as a member of the department's management team assisting in establishing departmental goals, objectives, and policy development; responsible for the short and long range planning for the management support section.

Interviews and makes recommendations for hire of new employees for the finance/personnel unit of the department; assigns job responsibilities to staff supervised, evaluates their job performance, and initiates disciplinary actions as necessary.

### **OTHER JOB FUNCTIONS**

Performs related duties as required.

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

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

Considerable knowledge of accounting, budgeting, and auditing principles and practices; considerable knowledge of governmental accounting methods, procedures, and financial practices.

Considerable knowledge of departmental programs, funding sources, and specific regulations governing expenditures and revenues.

Considerable knowledge of office practices and procedures.

Ability to exercise independent judgment and discretion in order to interpret and apply Federal, State, and Local fiscal regulations and to analyze and correct budgetary problems and errors.

Ability to interpret and analyze accounting data and apply that analysis to departmental needs and determine compliance with pertinent guidelines, rules, regulations, and laws.

Ability to prepare interpretive or analytical financial statements and reports.

Ability to plan, assign, and supervise the work of subordinate employees.

Ability to establish effective working relationships with departmental staff, representatives of related agencies, and the general public.

Ability to communicate effectively, orally and in written form.

Ability to organize and present clearly oral and written reports of findings and recommendations.

### **PHYSICAL REQUIREMENTS**

The 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 10 lbs. or less. Work may include

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extended periods of time viewing a computer video monitor 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, Business Administration, or a related field and one year of accounting or auditing experience; or an Associate's Degree from an accredited college in Accounting and three years of accounting or auditing experience; or an equivalent combination of education and experience. A valid driver's license is required.

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