

CLASSIFICATION SPECIFICATION

FLSA:	EXP	Job Code:	ACV32977
Job Class Code:	001	Salary Schedule:	ASRRACCT
EEO Category:	02	Grade:	20
Workers Comp Code:	8803		

Job Code Established:	10/01/1997	Effective Date:	10/01/1997
Job Code Revised:	12/10/1997	Effective Date:	12/10/1997

JOB CODE SERIES: Accounting Series

JOB CODE TITLE: ACCOUNTANT III

HRIS TITLE: ACCOUNTANT III

CHARACTERISTICS OF THE CLASS: This senior level accountant works independently and applies advanced accounting applications of a varied nature directly to the areas of assignment in a governmental environment. Performs professional operating or cost accounting work requiring the standardized application of established accounting principles, theories, concepts, and practices. Performs assignments such as: supervision of the day-to-day operation of an accounting unit or section in a small to medium size agency; conducting independent work in a large agency; reviewing a variety of financial statements for completeness, accuracy, and conformance with Generally Accepted Accounting Principles (GAAP) or other agency-specific accounting requirements. Reviews and/or conducts the reconciliation of reports and financial data, identifying or correcting inconsistencies or errors; oversees or performs accounting analyses such as: computing standard ratios; assembling and summarizing accounting literature on a given subject; ensuring costs are properly allocated to appropriate federal, state or other funding sources; reviewing financial statements, charts, tables, and other exhibits to be used in reports, and to recommend and implement solutions to identified financial problems.

Performs other related accounting functions as necessary for the work unit. This class is intended for the senior-level professional, performing the most complex and difficult accounting assignments. In a very large and complex system, may be assigned a relatively narrow and specialized segment of the accounting system; in a medium sized accounting system, may be in charge of a major segment; in a small establishment, may be in charge of the entire accounting system. However; positions may also be allocated to this class if functioning as a 1) lead over professional-level staff, or 2) supervisor over clerical and/or paraprofessional staff. Within a large agency, may have signature authority for area of assignment. Has signature authority for all accounting functions within a small size agency and most-to-all accounting functions in a medium size agency. May direct subordinate accountants and make hiring and disciplinary recommendations.

Work product consists of documented schedules or work papers and research to be used to complete an entire section of a Comprehensive Annual Financial Report or in other financial reports; detailed analysis and interpretation of records of financial activities for an agency or a segment of an accounting system; comprehensive analysis and evaluation of data to be used for budget purposes; draft responses to audit points or findings for a small or medium agency; records of various funding sources; complex federal reports or other non-standard reports for management review in a large agency; financial statements or schedules, and written reports and/or executive summaries on financial activities of an agency, division, or program.

EXAMPLES OF DUTIES: Individual positions may be responsible for some or all of the listed duties and/or other related duties. Establishes and maintains effective fiscal management by analyzing, interpreting and evaluating accounting and reporting systems, procedures, policies and methods providing upper management with accurate input as to needed improvements. Develops, revises or modifies a fiscal control system in a small to medium size agency. Collaborates on a wide variety of accounting tasks such as maintaining ledgers, recording entries, participating in the budget process, and

interacting with vendors. May act as the lead person for these tasks in a small or medium sized agency. Reviews, analyzes and approves recommendations for such fiscal transactions as billings and invoices, payments or other financial documents. Oversees ledger accounts for all transactions on an ongoing basis. Prepares data used in the compilation of a comprehensive annual financial report, agency financial statement(s), and/or annual report. Reviews the development and drafts of procedures for changes in fiscal processes and requirements for the agency.

Allocates costs to appropriate federal, state or other funding source. Supervises and/or performs the reconciliation of expenditures between agencies financial management control systems and host accounting systems. Prepares and/or reviews periodic federal reports or summaries for fund granting authorities in compliance with federal and state laws, regulations, guidelines and procedures. Compiles and reviews data for adjustments to rates charged for services. For a small or medium size agency, may prepare or oversee the preparation of the "closing package" utilized in preparing the statewide comprehensive annual financial report. Maintains knowledge of current accounting theory, practices, and law by attending classes, seminars or other educational courses and/or reading related publications. May utilize automated accounting systems and applications to retrieve and review data files, analyze information, track revenues and/or expenditures & analyze contract status.

Resolves problems and questions presented by management regarding accounting transactions, policies and procedures. Composes correspondence dealing with subject matter which may call for considerable discretion and involve judgment or negotiation; to reply to inquiries and present or request information. Review inventory reports (i.e., mark-to-market, fixed asset, supply, etc.) and requests corrections or substantiation of information received. Monitors and controls amounts expended from budget(s) to assure that expenditures do not exceed funds available. Reports variances to management or the department head. Makes recommendations for improvement to their own agency or work system, applying knowledge and skills of their technical specialty. Performs related work as required.

WORK CONDITIONS: No unusual work conditions. May require travel.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of: Generally Accepted Accounting Principles (GAAP); comprehensive knowledge of the principles, concepts, practices, methods and techniques of government accounting, internal control structures, and fiscal management; considerable knowledge of the methods and techniques of automated accounting systems, including use of a variety of software packages; considerable knowledge of reference materials such as federal regulations, Arizona Revised Statutes, applicable agency manuals, and policies and procedures; working knowledge of financial research methodologies (e.g., random valid statistical sampling). May require knowledge of supervisory techniques and team motivation.

Skills/Abilities to: task organization and accomplishment; considerable skill in analysis, interpretation and communication of financial data; techniques required to maintain accounting records through automated accounting systems (includes personal computer skills and mainframe computer skills); supervision including interpersonal skills and imparting knowledge to others; oral and written communications.