

## **HIGHLANDS COUNTY CLERK OF COURTS**

### **JOB DESCRIPTION**

**JOB TITLE:** ACCOUNTANT I – ACCOUNTANT III

**CLASS:** 0230 - 0232

**DEPARTMENT:** ACCOUNTING DIVISION

### **POSITION SUMMARY**

The Accountant is responsible for performing highly specialized accounting tasks to ensure that all financial accounting records maintained by the Clerk of Courts are fairly and accurately presented. Working under the direction of the Accounting Director and Manager, the Accountant is expected to ensure that all assets, liabilities, revenues, and expenditures are properly recorded, participate in the preparation of the county's annual financial report, and various other reporting requirements. The position requires extensive knowledge and practical application of accounting methodologies as well as accurate and timely maintenance of financial records following governmental accounting and reporting standards. The Accountant is expected to participate in the year-end close and audit process as well as the implementation and continued compliance with applicable standards. (GASB, GAAP, Single Audit, etc.) Strong financial and analytical skills are required. The Accountant is required to be a highly motivated self-starter.

### **ESSENTIAL JOB FUNCTIONS:**

- Apply accounting theory to account for revenues, expenditures, transfers, accounts payable, accounts receivable and inventory in accordance with GAAP/GASB to accurately report the results of operations.
- Analyze and resolve complex accounting issues, and if necessary, seeks the assistance of the Accounting Manager and/or Director.
- Make recommendations to improve accounting processes and procedures.
- Perform daily accounting activities required to maintain the general ledgers in a manner that will permit the financial records to be fairly and accurately presented.
- Reconcile accounts, initiate corrective actions, and formulate and recommend system and process changes through evaluation, analysis of problems and application of accounting theory.
- Verify source documents for accuracy, completeness, authorization and coding, as well as proper application of fees, refunds, collections, and discounts.
- Review general ledgers on a monthly basis to ensure accuracy of recorded transactions.
- Assist in the preparation of financial statement note disclosures, year-end schedules, and ad hoc financial reports, as required.
- Assist with year-end financial system close.
- Assist with the external audit.
- Communicate (verbally and written) efficiently, effectively and in a professional manner.
- Maintain a strong working relationship with Clerk and Board Management and staff.
- Maintain organized and detailed electronic files.

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- Continually work toward improvements in the efficiency and effectiveness of the Accounting Division.
  - Perform other duties, as required.

**MINIMUM QUALIFICATIONS:****KNOWLEDGE, SKILLS, AND ABILITIES:**

- Proficiency in Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards (GASB).
- Knowledge and experience in the application of governmental accounting principles and practices.
- Knowledge of federal, state and local laws and regulatory requirements applicable to County financial matters.
- Knowledge of capital assets preferred.
- Knowledge of computer applications applicable to financial transactions.
- Proficiency in Microsoft Excel, including basic math calculations, linking data between spreadsheets, using specific formulas and commands to locate data sets in large databases, and using filters and subtotal functions to format data.
- Ability to analyze financial data and to prepare accurate reports in a timely fashion.
- Ability to develop and establish financial policies and procedures.
- Ability to work independently, with little supervision.
- Ability to effectively communicate both orally and in writing.
- Ability to work effectively under stressful conditions.
- Ability to exercise initiative and sound judgment and to react with discretion under varying conditions.
- Ability to establish and maintain effective working relationships with the general public, co-workers, elected and appointed officials.
- Ability to serve the public and fellow employees with honesty and integrity in full accord with the letter and spirit of the Clerk's mission statement.

**EDUCATION AND EXPERIENCE:**

- Graduation from an accredited four (4) year college or university with a bachelor's degree in accounting, finance, or a related field required.
- Knowledge of GAAP and GASB standards required.
- Minimum of two (2) years experience in governmental accounting desired.
- Continued pursuit towards personal and professional advancement.

**LICENSES, CERTIFICATIONS OR REGISTRATIONS:**

- Certified Public Accountant (CPA), Certified Government Finance Officer (GGFO), or similar certification is preferred.

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**ESSENTIAL PHYSICAL SKILLS:**

- Ability to sit at a desk and view a display screen for extended periods of time.
- Acceptable eyesight (with or without correction).
- Ability to communicate both orally and in writing.
- Acceptable hearing (with or without hearing aid).
- Climb stairs (if elevator is not accessible).
- Lift and carry objects up to 10 pounds.
- Utilize step ladder (filing out of normal reach).

**ENVIRONMENTAL CONDITIONS:**

- Office environment.

**Reasonable accommodation will be made for otherwise qualified individuals with a disability.**

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Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date