

Bonner County Job Description



Title: Accountant

Department: Auditing

Supervisor: Clerk

Supervision Exercised: No

Job Description Revision: March 2021

BOCC Approved: March 9, 2021

General Summary:

This position requires a thorough knowledge of a wide range of accounting and finance including but not limited to general accounting, accounts payable, accounts receivable, cash handling, payroll, auditing, budget preparation, sales tax, levy calculation, unclaimed property, and internal and external reporting. This position provides extensive technical accounting expertise and training to other departments, agencies, and the 40+ taxing districts that operate within Bonner County, such as cities, fire districts, school districts, etc.

These responsibilities require the individual to use sound technical judgment on complex accounting and financial questions daily. It is also critical that this position understand what information is available to the public and what is confidential. The decisions made at this level are independent and require examining many dimensions to find workable solutions to the matter at hand.

There is extensive interaction with staff and management from other departments, as well as commissioners, outside agencies, vendors, election workers, and the General Public. It is imperative that this individual use excellent judgment when talking to others and handling documents because of issues of confidentiality which could expose the county to extensive liability if handled negligently. This position has significant and major impact on the budgets, policies and procedures adopted by the County as a whole, as well as, through its interaction with all taxing districts, various departments of state government, the Federal Government, and other agencies.

Essential Functions:

The accountant is responsible for applying accounting principles and procedures to analyze financial information, prepare accurate and timely financial reports and statements and ensure appropriate accounting control procedures.

- Produces and enters journal entries for budget revisions, transfers, corrections and beginning balances.
- Understand general ledger operations
- Reconcile and maintain balance sheet accounts
- Prepare analysis of accounts as requested
- Produce financial reports as requested
- Analyzes current processes as they impact departmental financial and accounting needs and makes recommendations for improvements
- Ensure financial records are maintained in compliance with generally accepted accounting principals
- Ensure all financial reporting deadlines are met
- Assist with the implementation and maintenance of accounting control procedures
- Resolve accounting discrepancies and irregularities
- Audits all county departments and accounts to verify compliance with accounting and budgetary laws.
- Identifies problems with general ledger and recommends solutions
- Assist with maintaining financial data bases

- Financial audit preparation
- Assist with year-end closing to all county departments
- Verifies account coding to line items for accuracy for all county departments and funds
- Maintains general ledgers and related journals and reconciles subsidiary accounts to control accounts

Perform accounting and clerical tasks related to the efficient maintenance and processing of accounts payable transactions.

- Review invoices and claims requests
- Set claims up for payment
- Process claims requests including demand requests
- Review and process expense reports
- Reconciliation of payments
- Monitor accounts to ensure payments are up to date
- Resolve invoice discrepancies
- Vendor file maintenance
- Correspond with vendors and respond to inquiries

Record monetary transactions in a business establishment or place of public accommodation. Count money and issue receipts for funds received.

- Receives cash or check
- Counts money to verify amounts and issues receipts for funds received
- Compares totals on reports to amount of cash received
- Inputs receipts into the financial system with the proper account coding

This is highly technical tax levy work for the County and the tax districts with the county. Will work with numerous taxing districts, local cities, state agencies, public entities, elected officials, and the General Public.

- Interacts with every county department regarding questions with budgeting, entering budgets into the budget module and running reports that are needed
- Assists with the review of the department budgets
- Attends department budget workshops. Records changes and makes necessary corrections to the department budgets
- Calculates levies according to state levy limitations to determine levy and tax dollars to be collected for all taxing districts; submits certification of levies to the State

Secondary Functions

Record payments for property tax reports provided by the Treasurer's Office.

- Calculate reductions to appropriate funds and taxing districts for M&O and Urban Renewal
- Record payments to applicable funds and taxing districts
- Record journal entries from tax collection system into current financial system
- Perform unannounced petty cash audits at all departments including Solid Waste sites. This requires off-site travel

Conducts research and reporting for unclaimed property for all offices and departments within Bonner County

- Sends out the unclaimed property report to all departments affected
- Researches and identifies unclaimed property for the Bonner County and EMS Warrant accounts
- Compiles all unclaimed property identified and prepares and submits reports and payment to the Office of the State Treasurer
- Monthly reconciliation of the grant fund. Updates spreadsheets and ensures that all revenue and expenses have been accounted for properly. Identifies any discrepancies and resolves if any are found. Track lagging grant reimbursements by working with the various department heads on fulfilling all grant requirements
- Audit the funds financial statements for accuracy to ensure compliance with budgetary, state, and federal laws
- Assist with the external audit by preparing schedules, preparing year-end journal entries, provide the external audit firm with requested documentation, and respond to request from external auditors

- Acts as a backup to payroll processing and assists as needed

Specifications:

- Bachelor’s degree from a four-year college or university in accounting, finance or business management or a closely related field required
- Minimum of 2-5 years related experience in accounting and finance
- Demonstrated strategic planning and forecasting capabilities
- Experience with large scale ERP system is highly preferred
- Strong working knowledge of generally accepted accounting principles.
- Ability to perform complex mathematic calculations using algebra, statistics, and their application
- Knowledge of auditing practices and principles
- Knowledge of local, state, and federal laws regarding finances and taxation
- Ability to meet tight deadlines under pressure
- Experience with Microsoft Office and G-Suite
- Experience with Data Analytics and Business Intelligence reporting a plus
- Strong presentation skills

Key Competencies

- Attention to detail and accuracy
- Planning, organizing, and prioritizing
- Scheduling and monitoring
- Confidentiality
- Sound judgment
- Ability to communicate technical accounting information in laymen’s terms
- Technical problem-solving skills
- Problem analysis and problem-solving skills
- Ability to produce reports in a clear and concise manner.
- Establish and maintain effective working relationships with other County employees and supervisory personnel

Impact

This position has significant impact on all financial matters of the County, taxing districts with the county, and with the State. Inaccuracies could have major impacts on any entity and create major liabilities for the County.

Contact with Others

This position could have contact with any individual that works for the County. Further, this position ongoing contact with taxing districts, other counties, state and federal officials, and the General Public.

Working Conditions:

Most work is done within the office, however, there are times when trips to field locations are required. This is a full-time position and requires overtime at certain times of the year and with special projects.

Disclaimer This job description is not an employment agreement or contract and management reserves the right to modify when necessary per Bonner County policy.

I have reviewed and agree this Job Description accurately reflect the current responsibilities of my position. I also acknowledge that it will be placed in my Personnel File.

Signature: _____ Date: _____

(signature needed upon hiring and transfer/promotion only)

Please Print Name: _____