

Yellowstone County Class Specification

Class Title	Accountant
Class Code Number	2075
Grade	G
FLSA	Exempt
EEO Function	Financial Administration (1)
EEO Category	Professional (2)
Date	August 2006

Job Summary

Performs professional accounting work which requires the understanding and application of formal accounting principles and practices to ensure financial record keeping and procedures meet acceptable standards.

Distinguishing Class Features

Accountants implement directives and follow accounting principles and established procedures to record, research, analyze, and develop reports for managers to use in monitoring revenue and expenditures and creating financial reports and projections. Accountants also conduct daily business functions such as preparation of reports; reconciliation of accounts receivable and payable, bank accounts; allocation of funds; and reporting of grants and fund balances. Accountants have the theoretical skills as they apply to accounting.

Accounting Assistants work as a paraprofessional to accounting and fiscal professionals by performing assigned accounting practices to assist with fundamental accounting and regular fiscal procedures. Performs a wide variety of administrative support, detailed technical accounting and payroll duties and follow established operating procedures. Assistants provide more routine functions as assigned by management.

Senior Accountants develop and maintain financial business for departments; develop procedures for accessing information and developing reports based on their interpretation of applicable county policies and state and federal regulations, and analyze fiscal data to determine trends and make projections. Senior accountants have a broader knowledge base of statutory and regulatory requirements and the ability to research highly technical issues.

Essential Job Duties and Responsibilities

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions, which may be found in positions of this class.)

- ❑ Implements budget guidelines into the daily business of the department as directed to ensure record keeping complies with established charts of accounts;
- ❑ Collects and provides information to department staff regarding expenditures, revenues, expenditure authority, and FTE utilization;
- ❑ Prepares schedules for monthly financial statements; reconciles payroll tax deposits, issuance of W-2 forms and monthly and quarterly reports; reviews accounts payable activities, including vendor maintenance and IRS compliance requirement;

- ❑ Prepares, reconciles, and verifies Federal and State grant financial reports; verifies compliance with grant financial requirements;
- ❑ Reconciles general ledger and grant reports and makes associated entries and corrections to records and transactions;
- ❑ Files appropriate paperwork to request funding and recording of associated funding;
- ❑ Drafts corresponding entries for budget amendments for grants;
- ❑ Develops reports for management;
- ❑ Implements established fiscal record keeping procedures to comply with managerial guidelines for recording grants and funding sources;
- ❑ Approves vouchers charging other agencies for services provided;
- ❑ Accumulates expenditures by cost centers;
- ❑ Prepares financial reports by following established procedures to assist fiscal managers;
- ❑ Determines depreciation on fixed assets for financial statements and cost analyses;
- ❑ Implements account receivable/payable procedures to provide comprehensive record keeping of department transactions;
- ❑ Reconciles vendor statements, and coordinates corrections with vendors;
- ❑ Identifies expenditure corrections to be made, and prepares journal vouchers;
- ❑ Maintains department inventory and works with program staff to verify listed items;
- ❑ Monitors and processes fiscal activities of contracts, grants, and sub-grants to ensure funds are accounted for and properly allocated;
- ❑ Research potential funding sources, write grant proposals, and assist other departments in preparing their grant requests;
- ❑ Communicate grant requirements and policies to internal staff and program recipients;
- ❑ Maintain accurate records of all grant-related activities, documents, and correspondence;
- ❑ Maintains responsibility for cost and project accounting to determine appropriate charges;
- ❑ Assists with Annual Comprehensive Financial Report;
- ❑ Additional duties as assigned.

Required Knowledge and Abilities

Knowledge and understanding of:

- ❑ Current generally accepted accounting principles and practices;
- ❑ The principles and legal requirements of local government accounting principles and practices;
- ❑ Fund accounting, auditing and reporting requirements;
- ❑ Microsoft Office Suite (especially Excel).

Skill to:

- ❑ Operate a personal computer using word processing, financial spreadsheet, specialized accounting and database applications appropriate to assigned duties;
- ❑ Strong written and verbal communication skills;
- ❑ Organizational skills and attention to detail, with the ability to manage multiple deadlines.

Ability to:

- ❑ Comprehend and apply pertinent laws, rules and policies;
- ❑ Conduct research, compile and analyze financial data;
- ❑ Use computers and applicable accounting software;
- ❑ Interpret complex financial reports and records and to analyze financial data and determine appropriate accounting methods;
- ❑ To prepare accurate and reliable reports containing facts, findings, conclusions and recommendations;
- ❑ To communicate effectively with others both orally and in writing, using both technical and non-technical language;

- To establish and maintain effective working relationships with County employees, supervisory personnel, outside auditors, vendors and the general public.

Reporting Relationships

Decision- making Authority:

Decisions made include what information to compile for financial reports and statements, revenue expenditure projections, and code assignment. Decisions referred include establishing codes and cost centers, policy interpretation, and changes to the accounting system.

Typically reports to Department Head or Elected Official. In general does not supervise, but may direct the work of technicians or claims staff.

Minimum Qualifications

Education/Experience/Training:

- Graduation from a college or university of recognized standing with a Bachelor's Degree in Accounting, or closely related field; or
- Any equivalent combination of education and experience totaling four (4) years.

Essential Physical Abilities

Essential Physical Abilities:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- While performing the duties of this job, the employee is frequently required to sit and use hands to operated computer keyboard;
- The employee frequently is required to reach with hands and arms. The employee must occasionally lift and/or move journals or large binders;
- Clarity of speech and hearing that permits the employee to communicate well with others;
- Personal mobility that permits the employee to serve the general public, County departments and access files and other materials in the office;
- Specific vision abilities required by this job include close vision and looking into monitors for extended periods of time and ability to adjust and focus and to produce and review a wide variety of documents, correspondence, reports and related materials in both electronic and printed form;
- Ability to operate a motor vehicle.

Working Conditions:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- The work environment is a typical office environment but may include working throughout the County in an office environment while conducting accounting functions.

Accepted - Board of County Commissioners

Date Stamp
August 28, 2006

Updated:

December 1, 2025