

*Code: 1358*

*Title: FINANCE ACCOUNTANT-PRINCIPAL*

**SUMMARY:** Participates in either the preparation of certain parts of interim financial statements and the County's Annual Financial Report (CAFR), or in the development of modules for the centralized automated accounting system, or in conducting internal financial audits (which have a bearing on credibility or validity of the county's financial statements). Conducts audits of departments accounting operations and procedures, analyzing work prepared by departmental accountants and consolidating that information into financial statements and financial reports.

**DUTIES/RESPONSIBILITIES:** (Work assignments may vary depending on the department's needs and will be communicated to the applicant or incumbent by the supervisor)

Participates in the preparation of interim and annual financial statements and other financial reports for assigned funds of the county;

Prepares year-end working trial balances and other supporting accounting schedules and documents;

Performs various internal audits of county-wide and departmental financial and accounting transactions, procedures and policies;

Maintains internal audit documentation and prepares reports reflecting findings and recommendations;

Provides technical assistance as needed to the Auditor General staff;

Collects, analyzes and balances financial and statistical data for various funds such as cash balances, investments, revenues, expenses, disbursements, capital assets, contracts, bonds, grants, capital projects and fixed assets to account for all funds of the county;

Reviews specialized accounting transactions such as fixed asset input sheets, grants and contracts county-wide, monitors accounting coding, and maintains accounting records;

Reviews, analyzes, balances and reconciles all accounting activities regarding funds;

Analyzes, determines and prepares cash position and revenue projections;

Prepares accounting operating procedures and detailed flow charts;

Provides operational advice and training on the use of the automated financial system to county departmental users;

Monitors the recording of financial information in the general ledger system to ensure data conforms to generally accepted accounting principles and established procedures;

Prepares audit work sheets, schedules, reports, statistical data and all supporting documentation to be used in compiling the comprehensive annual financial report of the county;

Develops input to and analyzes reports from an automated accounting system;

Evaluates impact of requested mandated changes to the centralized automated financial management system, researches feasibility of requests, and makes recommendations for improvements;

Develops detailed specifications regarding changes to accounting transactions needed for automated interface.

**KNOWLEDGE & SKILLS:**

Knowledge of:

- general accounting and government accounting principles, practices and methods and their application to financial statements and fund accounting;
- internal auditing standards, principles and practices;
- financial accounting, internal reporting and statement preparation procedures;
- applicable governmental regulations and audit requirements;
- applications, procedures and flow techniques of automated financial management systems;
- training methods and procedures;
- applications of management information reporting systems to automated accounting systems.

Skill in:

- applying accounting principles to the preparation of financial statements and fund accounting;
- conducting audits and preparing reports on findings and recommendations;
- analyzing, interpreting and auditing accounting data;

- identifying problem areas and recommending revisions and improvements;
- preparing accurate and complete financial reports from accounting records and information systems;
- communicating effectively, both orally and in writing;
- examining major automated accounting systems for operational efficiency and making recommendations for modification;
- researching and interpreting authoritative accounting sources and applying results to area of assignment.

MINIMUM QUALIFICATIONS:                    EITHER:

(1) A Bachelor's degree from an accredited college or university with a major in accounting or closely related field as defined by the appointing authority and two years of professional accounting experience.

(A Master's degree from an accredited college or university or CPA designation may substitute for a portion of the aforementioned experience)

(Additional relevant experience may substitute for a portion of the aforementioned education)

OR:

(2) One year of experience as a Senior Finance Accountant with Pima County.

This class specification is intended to indicate the basic nature of positions allocated to the class and examples of typical duties that may be assigned. It does not imply that all positions within the class perform all of the duties listed, nor does it necessarily list all possible duties that may be assigned.

Pima County

04/19/92  
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