

FINANCE SENIOR ACCOUNTANT

DEFINITION OF WORK

Employee in this classification performs responsible complex research and analytical accounting work in support of organizational and financial evaluations, including studies and preparing special reports. An employee in this class performs highly complex professional accounting work in preparing and maintaining the County's financial reports and records, serving as the liaison with independent auditors, preparing the disclosure section of the CAFR, providing responses to audit issues and questions, serving as the Eastover Sanitary District Finance Director, serving as liaison with the Local Government Commission, administering the transportation grants and school capital outlay programs, participating in the annual budget process and performing other financial duties such as compiling the annual report of County Expenditures by Category for Cooperative Extension, reconciling monthly capital projects bank statements and preparing journal entries, reviewing reports for errors and analyzing needs to establish the annual budget for NORCRESS. Extreme accuracy, attention to detail, and independent judgment are required in the execution of all work assignments.

Work is performed under the general supervision of the Deputy Finance Director and is evaluated through conferences, accuracy and completeness of records and reports, and by independent audit of financial records

EXAMPLES OF WORK

Employee performs highly complex finance, accounting, forecasting, and budget work to include preparing, documenting, reviewing, and maintaining various financial reports, statements, documents and records; coordinates the annual audit by reviewing GFOA comments from the prior year CAFR and consulting with auditors to execute corrective action; ensures that audit and other year end closing journal entries are completed on time; initiates completion of Attorney Letters; creates all debt schedules and debt work papers for the audit including debt roll forward, maturities for long-term debt by type, accrued interest, accrued vacation liability, calculation of year end legal debt margin, arbitrage rebate liability, and defeasance debt; composes debt narrative and creates tables for inclusion in the notes to the financial statements; prepares continuing disclosure section of the CAFR; prepares section of the notes to the financial statements (CAFR) including cash and investments, long-term obligations, inter-fund balances, joint ventures, etc; prepares and submits application for GFOA Certificate of Achievement; serves as Deputy Finance Director for the Eastover Sanitary District and provides technical assistance for accounting and policy issues such as revenue projections, budget preparation, water and sewer rates, payroll, and accounting internal controls, and provides consulting and financial services to ensure compliance with proper accounting and reporting standards; administers the debt management program by preparing the LGC debt applications and participates in the development of official statements for public offerings; prepares statement of financing cost for debt issues, calculates amortization of differed amounts on defeasance, premiums, and issue costs; tracks debt proceeds until expended and reconciles balances to bank statements; prepares continuing debt disclosures required by the Municipal Securities Rulemaking Board; supervises the administration of transportation grants; reviews and approves payment for reimbursement of capital outlay expenditures; participates in the annual budget process by providing analysis of expenditures for various departments and providing budget guidance to departments; prepares budget revisions as needed; prepares annual report for Cooperative Extension; prepares and submits quarterly request for reimbursements; prepares bills for municipalities and other entities for various services; reconciles monthly capital projects band statements; reviews monthly reports for error or alarming trends; prepares check requests to distribute ad valorem and rental vehicle taxes to municipalities; and performs related work as required.

EMPLOYMENT STANDARDS

Education and Experience:

Graduation from a college or university with a major in accounting, business or finance with a minimum of 30 hours of accounting and four years of experience in a governmental fiscal operation; or an equivalent combination of education and experience.

Knowledge, Skills, and Abilities:

Thorough knowledge of public accounting practices and procedures; thorough knowledge of laws, rules, regulations, policies, and practices to follow in the accounting function; thorough knowledge of accounting systems, policies, and procedures; thorough knowledge of computer operations and applications related to accounting, payroll, utility billing, and financial analysis and reporting; thorough knowledge of the use of spreadsheets for fiscal trend and analysis; ability to understand, interpret, and apply laws, policies, grant requirements, etc. to the development maintenance of a variety of financial records and reports; ability to analyze and interpret financial data, perform trend analysis, and prepare clear and concise reports; ability to prepare a variety of reports; ability to verify accounting and other financial documents and forms for accuracy and completeness; ability to establish and maintain effective working relationships with department heads, employees, and other governmental entities; ability to communicate effectively in oral and written forms.

SPECIAL REQUIREMENTS

Must have passed the Uniform Certified Public Accountant Examination and have met necessary requirements for certification as a CPA. Background check with local law enforcement agency required. Some positions within classification may require a valid North Carolina driver's license record. Condition of Employment: Each applicant who is tendered an offer for employment for any position with Cumberland County shall be tested for the use of drugs specified in the County policy. Refusal to submit to testing or a confirmed positive test shall be basis for withdrawal of the conditional employment offer.

ADA REQUIREMENTS

Employees are subject to hazards associated with office work.

PHYSICAL REQUIREMENTS

Must be able to physically perform the basic life operational functions of stooping, reaching, walking, fingering, grasping, hearing, talking, and repetitive motions.

Must be able to perform sedentary work exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to move objects.

Must possess the visual acuity to prepare data and statistics, work with accounting processes, handle proofing tasks, do extensive reading, and operate a computer terminal.