

Classification Description



Title:	Accountant III	Bargaining Unit:	AFSCME 3580
Department:	Finance and Regulatory Services	Established:	
Job Code:	6004	Revised:	2007, 11/2011, 06/2023
Pay Grade:	18E	EEO Category:	Professionals, Learned
FLSA Status:	Exempt		

CLASSIFICATION DESCRIPTION

Perform complex, varied professional accounting duties, including compliance reviews requiring a comprehensive knowledge and understanding of accounting principles and practices and substantial judgment and discretion. Prepare, maintain, balance and analyze financial data for posting to general ledger and other fiscal records to reflect accurate accounting and distribution of income and expenses in accordance with professional standards. Reconcile accounts and adjust discrepancies. Develop and maintain accounting systems.

DISTINGUISHING FEATURES

This is the top level of a three-level classification series. The Accountant III is distinguished by independently performing a wide variety of the most complex professional accounting functions and responsibility for leading the work of other professionals. The Accountant III performs independent research and exercises judgment.

Overall responsibility for highly complex accounting system operations, including account structure, internal control, and financial reporting distinguish this class from the next lower levels. It is further distinguished by the responsibility to design complex accounting systems and develop agency policy. Complex accounting systems may include multiple levels of controlling regulations, number of systems involved, complexity of computation, ambiguity in regulatory interpretation, materiality impact of financial transactions, decentralized operating structures, dedicated or restricted funds, varied accounting methods (budgetary, modified accrual and full accrual), and specialized issues, such as bonds, investments, or grants, which further distinguishes this class from lower levels.

DUTIES AND RESPONSIBILITIES

1. Applies advanced knowledge and guidance for assigned areas, as well as assist other agency staff or lower-level accountants with applying knowledge and guidance. Solve complex accounting issues, research and translate technical accounting principles or policies to ensure procedural and substantive compliance. Includes compliance with Governmental Accounting Standards Board principles.
2. Leads accounting policy and procedure development for a variety of programs and activities. Develops appropriate systems and standards and leads implementation.
3. Researches and remains current on legal requirements, regulations and policies. Determines impact on Metro's accounting approach and/or procedures. Updates internal stakeholders, provide recommendations as requested and implement changes.
4. Assures accurate recording, balancing and classification of all Metro income and expenditures in accordance with Metro procedures and accepted accounting standards and procedures.

5. Maintains financial reporting system, general ledger and budget reports; balances ledgers against statements, bills, receipts and cash on hand. Reconciles accounts and funds. Prepares the agency's most complex financial reports and statements in accordance with GAAP, such as summaries of department fiscal operations, fund transfers and disbursements, and annual financial statement and support schedules.
6. Determines financial information needs and requirements of Metro by interacting with other staff and users. Builds and designs the financial report layouts in the application software necessary to produce such reports.
7. Works directly with the Information Technology department to evaluate and/or implement new system and accounting software and hardware. Investigates accounting system errors to ensure A/P, A/R, P/R and G/L operate as designed and are properly integrated.
8. Continually analyzes the various funds, financial summaries, systems and statements; recommends improvements or revisions in the accounting system or procedure.
9. Reviews and implements new accounting principles based on GASB and FASB. Leads others through implementation.
10. Provides internal audit type functions, such as compliance reviews and site cash counts. Lead during year-end audits.
11. Assists department personnel in preparing and maintaining accounts of their financial transactions; audits their accounts and entries periodically to ensure compliance. Provide training and procedure documentation as needed.
12. Develops training plans and creates training materials – for both finance and non-finance staff. Updates training materials as necessary and develops new resources as needed.
13. Conducts special projects as requested. Coordinates the work of project teams, including cross-departmental staff of varying levels. Compiles, analyzes and summarizes accounting data in a meaningful manner.
14. As requested, provides research, analysis and reports to assist in department decision-making and planning for a variety of programs and issues. Review and interpret contracts and related documents for implications on current accounting practices and procedures. Present findings to stakeholders and participate in the decision-making process.

It is the responsibility of all Metro employees to:

1. Actively participates on committees and/or attends meetings as assigned.
2. Fulfill Metro's core values of public service, excellence, teamwork, respect, innovation and sustainability.
 - Builds and maintains positive relationships and contributes to a positive team atmosphere; engages others in ways that foster respect and trust.
 - Encourages and appreciates diversity in people and ideas - seeks to understand perspectives of others.
 - Provides excellent customer service – assists the public, public officials and agency partners, and other employees in a professional and courteous manner with the goal of meeting or exceeding expectations.

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- Practices continuous improvement - researches new possibilities, contributes ideas and stays current in field of work.
 - Demonstrates sustainable practices in applicable field and generally for resource use and protection.
 - Works assigned schedule (if applicable) and exhibits regular and predictable attendance.
 - Works in a safe manner and follows safety policies and procedures.
 - Complies with Metro and Metro's visitor venues policies, procedures and applicable work rules; applicable law and collective bargaining agreements as appropriate.
15. Perform assigned duties during an emergency situation.
16. Other duties as assigned.

JOB SPECIFICATIONS

Education/Licensing and Work Experience:

- Bachelor's degree in accounting and,
- Three years of experience in municipal accounting with knowledge of database use and maintenance, and experience with financial statement and account analysis, and compliance review and report writing or,
- Any combination of experience, education and training which provides the equivalent scope of knowledge, skills and abilities necessary to perform the essential job duties.

Knowledge, Skills and Abilities

- Thorough knowledge of governmental accounting principles and practices.
- Knowledge of computerized accounting software systems and Excel spreadsheets.
- Knowledge of complex business processes and internal control systems.
- Ability to analyze complex business processes and internal control systems.
- Ability to accurately and timely prepare accounting reports, using generally accepted accounting principles.
- Ability to assist in system design and testing.
- Ability to organize and prioritize accounting projects to meet deadlines.
- Ability to analyze and interpret complex financial data.
- Ability to communicate effectively, both orally and in writing.
- Ability to establish effective working relationships with other staff and the public.
- Ability to operate standard office equipment, such as a calculator, fax, photocopier, printer and PC.
- Ability to apply Federal, State, local laws, regulations, and agency policies and procedures for respective field.
- Ability to use discretion with confidential and sensitive information.
- Ability to perform essential duties and responsibilities.
- Ability to perform (with or without a reasonable accommodation) the physical demands in the work environment and operate the tools and equipment.

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- Ability to successfully pass the background check and screening requirements if required for the position.
 - Ability to possess a current driver's license and driving record sufficient to be insured by Metro insurance carrier if required for the position.

SUPERVISION RECEIVED

- Supervision is received from a supervisor or manager.
- The Accountant III works independently and most of the work is self-generated. Special assignments are generally given orally with instructions in terms of general parameters and expected outcomes. The employee does not need technical advice but consults as needed with the supervisor or program manager to clarify expected results. There is no technical review of most of the work, but review occurs for conformance with generally accepted accounting principles and achievement of overall objectives.

SUPERVISION EXERCISED

- May lead or train clerical, technical and professional staff.

TOOLS AND EQUIPMENT USED; PROTECTIVE CLOTHING

- All standard office equipment including but not limited to computer and printer, fax machine and copy machines; computer software including MS based word-processing and spreadsheets.

WORK ENVIRONMENT

- Work is regularly performed in an office setting and may be done remotely.
- Minimal physical exertion is generally required. Learned physical skill is required to perform keyboarding and 10-key functions.
- Work pressures, disturbances of workflow and/or irregularities in the work schedule are expected to occur on an occasional basis.
- Occasional work outside of normal business hours.

The classification description indicates the general nature and level of work of positions grouped within this classification; it is not intended to be a comprehensive inventory of all duties and responsibilities, job specifications, work environment or other characteristics of a specific position. The classification description is not an employment agreement between the employee and Metro or Metro's visitor venues and is subject to change by Metro. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential duties.