

County of Orange
Established: 6-12-90
Incorporated and Title Changed From:
Accounts Control Specialist,
Claims Auditing Specialist and
Claims Auditing Technician

ACCOUNTING SPECIALIST SERIES SPECIFICATION

0832	Accounting Specialist
0835	Accounting Technician

DEFINITION

Under general supervision, to perform a variety of specialized and responsible duties related to the maintenance and review of fiscal, financial and statistical records; and to do other work as required.

CLASS CHARACTERISTICS

Positions in these classes are characterized by the requirement to possess and regularly apply specialized and/or technical knowledges and skills in one or more areas and the performance of a variety of difficult and responsible duties within those areas. Incumbents may perform a full range of duties typical of other accounting classes, but the specialized duties must be the primary function of the position.

Accounting Specialist

Incumbents work under limited supervision and are required to exercise initiative in interpreting complex/varied regulations/procedures and make decisions based upon their specialized knowledge or general knowledge of accounting systems and practices. Positions at this level have responsibility to independently resolve most problems occurring within the specialized area of assignment. Incumbents are required to have a thorough understanding of one or more accounting systems, source documents and their relationships to County recordkeeping systems.

The Accounting Specialist class is distinguished from the Senior Accounting Assistant class by the focus on a specialized area of assignment and by the latter's requirement for very broad or complex knowledges and performance of a wide variety of highly difficult and complex duties. It differs from the Accounting Technician level in the degree of complexity and specialized technical knowledge required and in the level of independence exercised.

Accounting Technician

Incumbents work under minimal supervision and perform highly responsible and complex work in the specialized/technical review, final approval and control of complex and varied accounting records, accounts or claims against the County. Incumbents are expected to perform with a high degree of independence and possess thorough knowledge of the County's fiscal legal policies and procedures and expert knowledge of the specialized area of assignment. Through experience, incumbents are expected to become the recognized authorities in their specialized areas.

Positions in this class are distinguished from the Accounting Specialist and Senior Accounting Assistant classes by the requirement for greater technical skill, more highly specialized knowledges, greater complexity of the duties performed and a greater degree of independence.

EXAMPLES OF DUTIES

The following duties are typical of those performed by incumbents in this class series. Other related duties may also be performed. Not all duties listed are necessarily performed by each individual.

Accounting Specialist

1. Maintains a variety of accounting records and documents within a specialized area; extracts, posts, adjusts, classifies and reconciles entries; performs a variety of mathematical calculations.
2. Interprets complex and/or varied source documents, regulations and procedures and applies these to varied or difficult circumstances including decisions as to which formula or regulation should be applied.
3. Reviews accounting documents prepared by others; may have responsibility for final review of accounting documents prepared in other departments and for auditing and correcting information submitted.
4. Recognizes and resolves problems within the specialized area independently; recognizes and questions unusual items or charges and exercises initiative in following up to research a variety of sources to locate the cause and determine or recommend appropriate corrective action; takes corrective action within established limits.
5. Interfaces with the public, vendors and/or other agencies/departments in an advisory role within the specialized area and where contacts may be difficult, requiring the incumbent to explain complex accounting systems or procedures to others or requiring the resolution of problems.
6. Acts as a resource to staff in the interpretation of regulations and procedures and the processing of work; serves as the final check and expert within the specialized/technical area of assignment.
7. Makes decisions within established limits in a specialized area based on specialized knowledges or general knowledge of accounting needs.
8. Performs final review of claims against the County requiring the review of sources such as contracts, laws, policies and procedures in order to verify compliance with requirements and/or determine whether claims are valid; approves claims for payment.
9. Performs final review and correction of payroll for all County employees, requiring the interpretation and application of a wide variety of complex laws, contracts and procedures which differ with specific situations.
10. Prepares payroll records for safety employees requiring the application of special FLSA requirements, factoring of hours worked to adjust to an 80-hour pay period and calculation and application of a variety of supplemental pay adjustments and bonuses; prepares payroll for employees working on a variety of shifts.
11. Maintains and monitors control totals for complex accounting records; checks and verifies the accuracy of multiple data entries into accounting records; reviews and classifies complex accounting documents using considerable judgment in the breakdown of sub-categories and accounting codes.

12. Operates adding machines, calculators and other office equipment. May operate automated accounting systems to perform general accounting duties including entering, accessing, changing and basic manipulation of data and generation of reports; may review and correct computer error reports.
13. May perform in a lead role over lower level or peer positions; may provide training to other staff.

In addition to the above:

Accounting Technician

1. Performs specialized/technical review and final approval and control of accounting records and accounts.
2. Researches and resolves a variety of difficult problems independently through review of a variety of records; exercises initiative in anticipating or identifying problems or errors and following up to resolve; forecasts impact of potential actions/decisions.
3. Interprets a wide variety of complex policies, procedures, regulations, contracts and agreements to determine their provisions and regularly applies them to widely varied and or difficult circumstances.
4. Performs final review of claims against the County which requires the verification of compliance with instructions, specifications and provisions of contracts, purchase orders, agreements, Board Orders and County, state and federal laws which are complex with terms and language that may be ambiguous and may involve expenditure of large amounts of County funds; reviews claims for proper budget classification, coding and claim; authorizes the payment of claims.
5. Serves as a resource to others and recognized authority in the area of assignment.

MINIMUM QUALIFICATIONS

Positions at these levels may be required to possess specific and detailed knowledges depending on the area of assignment, including:

Thorough Knowledge of

Specific County accounting systems, procedures, regulations and source documents in the area of assignment and the interrelationships of internal and external recordkeeping systems.

Government accounting methods.

General Knowledge of

Modern practices, procedures, techniques and terminology related to the processing and recording of accounting transactions.

Basic principles of business mathematics and financial/accounting recordkeeping methods.

County accounting systems and procedures, including expenditure, revenue, general ledger and related accounting procedures.

Accounting and auditing methodology, terminology and standards.

Laws, rules, regulations and practices/procedures related to payroll, including specialized FLSA requirements for safety positions and operation of automated payroll systems may be required for some assignments.

Basic electronic data processing applications may be required for some assignments.

Legal requirements of County contracts, agreements, minute orders and resolutions.

Ability to

Understand the relationships among accounting or statistical records and documents; understand transactions in terms of accounting codes and classifications; determine proper accounting codes and classifications for transactions.

Perform a wide variety of difficult and responsible financial/accounting duties including specialized or technical/complex duties; maintain and monitor control totals for primary accounting records.

Review, audit and correct accounting documents prepared in other departments and act as the final review.

Review and verify claims against the County and process them for payment.

Review and consolidate records from several sources and summarize and assimilate into reports and other accounting documents.

Recognize errors and problems and research a variety of sources to determine appropriate corrective action; independently resolve problems; reconcile differences within the recordkeeping system using mathematical skills and understanding of the recordkeeping system and related transactions; recognize and correct computational errors.

Prepare accurate financial/accounting reports and complicated accounting schedules.

Communicate effectively by phone or in person with the public and staff in other agencies/ departments in an advisory role, including difficult contacts requiring the incumbent to explain complex accounting systems or procedures to others or requiring the resolution of problems.

Interpret complex and/or varied source documents, laws, regulations and procedures and apply these to varied or difficult circumstances; explain complex regulations and procedures to others.

Understand and interpret the principles, laws and procedures involved in the bookkeeping and auditing functions.

Gather and analyze a variety of financial data and draw logical conclusions.

Operate a typewriter and/or automated equipment may be required for some assignments.

Use a County-approved means of transportation may be required for some assignments.

EDUCATION/EXPERIENCE

Accounting Specialist

18 months experience in the maintenance and review of fiscal, financial or statistical records. Candidates must have a minimum of six months experience in an office setting. Experience beyond the six months minimum may be substituted by education as described below.

Accounting Technician

Three years experience in the maintenance and review of fiscal, financial or statistical records

OR

Two years experience as an Accounting Specialist with the County of Orange in an equivalent position. Candidates must have a minimum of six months experience in an office setting. Experience beyond the six months minimum may be substituted by education as described below.

Education Substitution: Education may be substituted for experience on the following basis:

One year of experience in the maintenance and review of fiscal, financial or statistical records may be substituted by completion of 12 semester or 18 quarter units in accounting, business math, bookkeeping, or a closely related field.

Possession of an Associate in Arts degree or an Accounting Certificate which represents completion of all required course work in an accounting curriculum may substitute for the required experience, with the exception of the required six months experience in an office setting.

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10-09-98