



## CLASS SPECIFICATION

**Class Title:** Senior Accountant  
**Department:** Auditor  
**FLSA:** Exempt

**Class Code:** 3353  
**Grade:** 25  
**Eff. Date:** 7/7/2023

### GENERAL PURPOSE

Under the general guidance and direction of the Chief Deputy Auditor, performs complex professional-level accounting and auditing work; responsible for the accounting and auditing of all County financial funds and financial planning in Davis County; responsible for assisting with the creation of the Annual Comprehensive Financial Statements (ACFR) and Schedule of Expenditures and Federal Awards (SEFA).

### EXAMPLE OF DUTIES

Supervises, develops, and maintains budgetary and accounting operations for department; formulates and recommends new financial accounting and auditing policies and procedures for countywide implementation; maintains time sheets, labor distributions, billings, and collection records; prepares financial statements.

Supervises Accounting Technicians; may assign and monitor the work of technicians assigned to the Auditor's office. Provides training on the effective use of account programs to Accounting Technicians assigned to various departments throughout the County.

Acts as a liaison with other departments and outside agencies regarding financial matters; furnishes information to independent, state, and federal auditors; submits monthly, quarterly, and annual budget and statistical reports to the state; answers questions from departments, outside auditors, and the public.

Monitors and posts regular budget activity and annual budget adjustments as they occur throughout the budget cycle.

Balances cash accounts and the insurance cafeteria plan; issues checks; distributes earned interest to appropriate accounts.

May develop, complete, and submit grant applications; maintains required grant record keeping; ensures compliance with grant rules and regulations.

Prepares and posts monthly and year-end journal entries; reconciles general ledger; verifies reports; runs and distributes monthly reports to departments.

Assists the County Auditor in the preparation of the Tentative Budget by conducting fiscal research pertaining to the allocations, historical/future expenses, and revenues. Research includes providing comprehensive technical reports, cost estimates, and budget projections.

Reviews County expenditures for proper budget appropriations and allocations.

Coordinates monthly and annual financial reporting/reconciliations in preparation of the County's ACFR. When necessary, assists departments throughout the County with financial processes and procedures that provide data for the report.



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Assists with year-end audit. Creates the SEFA (single audit) for the County on an annual basis. Implements new technology through the financial accounting system, ex. Capital Assets, EFT processing. Compiles responses to internal and external audits.

Completes special projects as assigned by the Auditor and Chief Deputy Auditor. Works independently to manage projects from inception to completion using experience and sound professional judgment.

May assist with gathering information for performing internal audits; may assist in developing audit plan, schedule, and performance tasks; may assist with conducting specific audit tests to observe transaction samples; may assist in audits to determine compliance with fiscal program requirements, laws, and regulations; may present test results and recommendations to the County Auditor.

Operates a motor vehicle in a safe manner and in compliance with all Utah laws and regulations.

Performs other related duties as assigned.

### MINIMUM QUALIFICATIONS

#### 1. Education and Experience:

Graduation from an accredited college or university with a Bachelor's degree in any field, plus nine (9) years of full-time related experience in accounting, budgeting or a closely related field. A Bachelor's degree in accounting or a closely related field may be substituted for 2 (two) years of experience. Master's degree in accounting, business administration, or certifications of CGFM (Certified Government Financial Manager or CPFO (Certified Public Finance Officer) may be substituted for 1 (one) year of experience.

Additional experience must include:

- Preparing County's ACFR
- Creating the SEFA (single audit) for the County
- Preparing for the County's tentative budget

***Preference given for*** experience in governmental accounting.

***This classification is not a part of the career ladder job series.***

#### 2. Special Qualifications:

Employees driving a personal or a County vehicle for job-related travel must possess a valid driver's license, maintain the minimum vehicle liability insurance as specified in the Utah Code, and must operate a motor vehicle in a safe manner; new employees with an out-of-state license must obtain a valid Utah Driver License within sixty (60) days of hire date (exceptions for military personnel and their dependents).

#### 3. Necessary Knowledge, Skills, and Abilities:

***Knowledge of:*** accounting principles and auditing standards as recommended by the American Institute of Certified Public Accountants; governmental accounting techniques and practices; ordinances and regulations governing financial operations; research methods and statistical



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analysis; applicable computer programs.

**Skill in:** using a ten-key calculator; using all applicable computer hardware and software, including Microsoft Office products.

This position may require the driving of a motor vehicle; skill in operating a motor vehicle in a safe manner; ability to ensure motor vehicle is operating in a safe manner; knowledge of Utah motor vehicle rules and regulations.

**Ability to:** apply accounting principles and auditing standards to a public sector environment; apply professional judgment in the application of standard and advanced accounting principles; make accurate mathematical calculations; follow oral and written instructions; communicate effectively; perform detailed audits using independent initiative and judgment in determining the required scope; establish and maintain effective working relationships with supervisors, employees, other departments, and the general public.

The above statements are intended to describe the general nature and level of work being performed by persons assigned to this job. They are not intended to be an exhaustive list of all duties, responsibilities and skills required of personnel so classified. **All requirements are subject to possible modifications to reasonably accommodate individuals with disabilities.**