

## ACCOUNTANT III

### NATURE OF WORK IN THIS CLASS:

This is complex supervisory and professional accounting work involved in the preparation and analysis of financial statements for a complex governmental centralized accounting function. Employees in this class perform the full range of specialized professional work and supervise professional staff.

**ILLUSTRATIVE EXAMPLES OF WORK:** *(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)*

Supervises the formal preparation of financial statements and reports for General Funds, Special and Trusts Funds or related funds as needed; analyzes various financial information of a wide variety for appropriate recommendations.

Supervises the preparation of receipts and disbursement schedules, expenditures against budget schedules and appropriation summaries; reconciles cost balances.

Evaluates a variety of financial reports for internal consistency and validity such as BACIS Batch Input Transaction Report, Detail by Program Report, Budget Overdrawn Report, Vendor Code and other automated outputs.

Supervises the installation of special accounting systems and related procedures in establishment which cannot use standardized systems.

Analyzes the financial aspect relationship of cost to the major accounting structures such as codification of accounts, different appropriation accounts and budgetary elements; analyzes cash collections received on a daily basis; controls to assure sufficient cash flow of current payables; evaluates the effect of deficits.

Analyzes trend projection for top management review pertaining to cash flow status and projection.

Evaluates or recommends fiscal policy that should be followed such as tight policy or balanced budget.

Invest cash accounts with the concurrence of top management review within the cognizance of legislative constraints.

Prepares various administrative reports and correspondences.

Performs related duties as required.

**MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:**

Knowledge of the theory, principles, and practices of accounting including governmental, cost, and/or plan utility accounting.

Knowledge of the principles and practices of management.

Knowledge of electronic data programming, equipment and system analysis.

Ability to review or interpret administrative policies, procedures, and practices.

Ability to utilize the capability of an automated accounting system.

Ability to prepare formal financial statements, reports, and balance sheet.

Ability to analyze accounting relationships in order to assess deficit, cash flow, cause-effect for projection of governmental solvency.

Ability to recommend and evaluate fiscal policies for a uniform government action.

Ability to supervise the work of others.

Ability to supervise the review for internal consistency and validity of BACIS Batch Input Transaction Report, Detail by program Report, and Budget Overdrawn Report.

Ability to understand and apply the various principles, practices, and procedures of the budgeting and accounting information system.

Ability to work effectively with the public and employees.

Ability to communicate effectively orally and in writing.

**MINIMUM EXPERIENCE AND TRAINING:**

- A. Two years of experience as an Accountant II or equivalent work including the preparation of formal financial statements under an automated accounting system and graduation from a recognized college or university with a Bachelor's degree in accounting or related field, including or supplemented by 24 semester credit hours of accounting/auditing subjects; or
- B. Two years of experience as a Accountant II or equivalent work, including the preparation of formal financial statements under an automated accounting system

and possession of a certificate as a Certified Public Accountant in a state, territory or the District of Columbia.

- C. Three years of experience as an Accountant II and graduation from a recognized college or university with an Associate's degree in accounting or related field, including or supplemented by 24 semester hours of accounting/auditing subjects.

**ESTABLISHED:**                    **SEPTEMBER 1981**  
   **JANUARY 2005**

**AMENDED:**                    **DECEMBER 1986**

**PAY GRADE:**                    **N**

<b>HAY EVALUATION:</b>	<b>KNOW HOW:</b>	<b>E 1 2</b>	<b>230</b>
	<b>PROBLEM SOLVING:</b>	<b>E 3 (33%)</b>	<b>76</b>
	<b>ACCOUNTABILITY:</b>	<b>E 1 C</b>	<b>87</b>
			<b><u>393</u></b>

**Note: This standard supersedes all previous standards.**



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**VERNON P. PEREZ**  
**Executive Director**  
**Civil Service Commission**