

County of  
**HENRICO**  
Virginia

**CLASS SPECIFICATION FOR**  
**Accountant III**

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**GENERAL STATEMENT OF DUTIES:** Maintains a complex system of accounts and records and performs varied and difficult professional accounting work; does related work as required.

**DISTINGUISHING FEATURES OF THE CLASS:** A position in this class is distinguished from lower-level accounting positions which may also supervise in that the incumbent holds an appreciably higher degree of responsibility for affecting financial control through supervision, such action being based primarily on knowledge of fiscal policy, operating and improvement plans, need and desirability. The work involves responsibility for interpreting and supervising the application of statutory and agency regulations governing accounting, procurement, and other major fiscal functions; and it may involve responsibility for supervision of other accountants and account clerks engaged in the review, verification, approval and reconciliation of bookkeeping entries and in the preparation of financial statements, reports and budgets. Receives general supervision and policy guidance.

**EXAMPLES OF WORK** (illustrative only):

- Maintains continuous review of accounting practices to assure conformance with generally accepted accounting principles and to assure compliance with federal and State regulations and those restrictions emanating from the office of the Auditor of Public Accounts;
- May train, supervise and evaluate lower-level accountants and clerical staff;
- Recommends changes designed to ensure compliance and/or increase the efficiency of the County's accounting operations;
- Makes special accounting studies and analyses of various activities of the County government;
- Prepares departmental monthly reconciliations and statistical reports;
- Reviews computer printouts pertaining to checks issued, expenditures, encumbrances and liquidations and other budgetary accounts;
- Attempts to control over checks issued and unissued;
- Assures prompt reconciliation of all bank accounts and determines for further action the cause of any item not reconcilable;
- Prepares monthly reports to the State Compensation Board, which constitutes the basis of reimbursement to the County;
- Maintains the register on the County's outstanding Bonded Indebtedness and Fiscal Agent accounts;
- May establish a variety of database and spreadsheet information on personal computer to develop management reports;
- Prepares special reports, analyses or statements concerning financial accounts;
- Advises department heads and other County personnel on accounting policies and interprets and applies them to various County functions;
- May train and supervise the work of other employees in using a personal computer to enter and retrieve data;
- Prepares monthly financial reports and assists in preparation of the County Manager's Annual Report as well as data to be included in official bond statements or prospectuses;
- Performs related work as assigned.

**REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:** Considerable knowledge of the principles, methods and practices of accounting; knowledge of GAAFR (Government Accounting, Auditing and Financial Reporting), published by the National Committee on Governmental Accounting; good knowledge of the principles underlying the laws, ordinances and regulations governing financial operations; knowledge of modern business management practices; skill in the use of personal computer software, including commonly utilized spreadsheet and statistical packages; ability to analyze data using a computer and to produce customized reports; ability to understand complex instructions, policies and data, including federal regulations; some knowledge of data processing applications and procedures; ability to devise and apply effective accounting procedures; ability to plan, organize and direct the installations accounting systems and procedures; ability to analyze and interpret fiscal and accounting data and to prepare appropriate statements and reports; ability to present ideas and recommendations clearly and concisely, both orally and in writing; ability to establish and maintain effective and harmonious team relationships with coworkers; good professional judgment.

**MINIMUM EDUCATION AND EXPERIENCE:** Possession of a bachelor's degree in accounting and three (3) years of related successful professional accounting experience, including at least one (1) year of supervisory experience; OR, any equivalent combination of experience and training which provides the required knowledge, skills and abilities.

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This is a class specification and not an individualized job description. A class specification defines the general character and scope of duties and responsibilities of all positions in a job classification, but it is not intended to describe and does not necessarily list the essential job functions for a given position in a classification.