



DUTCHESS COUNTY CLASS SPECIFICATION

ACCOUNTANT

DATE ADOPTED: 8/26/1970

LAST REVISION: 8/6/2025

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DISTINGUISHING FEATURES OF THE CLASS:

This is a professional position which involves responsibility for the development, maintenance and pre-auditing of general accounting systems. Incumbents independently perform work assignments concerned with governmental accounting, budgeting and reporting. This class differs from that of Junior Accountant in that the latter is a technical position which assists a professional in one or more of the basic phases of the accounting process and from that of Senior Accountant or other higher-level titles by virtue of less complex analytical and supervisory responsibilities. Work is performed under the general supervision of a higher-level employee. Supervision may be exercised over lower-level personnel.

TYPICAL WORK ACTIVITIES:

The following is indicative of the level and types of activities performed by incumbents in this title. They are not meant to be all inclusive and do not preclude a supervisor from assigning activities not listed which could reasonably be expected to be performed by an employee in this title.

1. Participates in the activities of an accounting operation or may assume responsibility for the accounting functions of less complex departmental operation;
2. Participates in the maintenance of manual or automated ledger operation including books of account, general or subsidiary ledgers, the classification and recording of transactions, the maintenance of controls, and the preparation of required accounting statements and reports;
3. Verifies, classifies, and codes financial transactions for manual entry or computer input following accepted accounting practices and subject to applicable laws, rules and regulations;
4. Supervises the record keeping and required fiscal reporting for state and federally funded programs by interpreting guidelines and instructions, monitoring schedules and reports, and providing advice and assistance;
5. Independently performs the more complex accounting work based on well-established and accepted accounting methods;
6. Participates in the preparation of schedules and financial statements required in the annual year-end closing process;
7. Prepares budgets or develops historical data for preparation of such including the determination and analysis of past cost factors;
8. Trains or assists with the training of staff in the details and objectives of the work;
9. May supervise payroll operations;
10. May recommend revisions or assist in the evaluation of existing accounting or pre-auditing methods;
11. May supervise subordinate accounting personnel;
12. May provide advice or assistance to departmental or non-departmental personnel in regard to accounting matters or resolving accounting software-related issues;
13. May initiate, prepare and forward claims for state and federal reimbursement of programs or review the preparation of such.

FULL PERFORMANCE KNOWLEDGE, SKILLS, AND ABILITIES:

Thorough knowledge of modern accounting principles and practices, particularly as they relate to governmental



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accounting; good knowledge of the proper codification and classification of the elements of financial transactions; good knowledge of the operation of computers and peripheral equipment; ability to develop and install new accounting systems adapted to specific agency requirements; ability to maintain and audit comprehensive sets of accounting records to prepare closing entries and financial statements and reports; ability to train and supervise subordinate personnel; ability to understand and follow complex oral and written directions, regulations, laws, etc.; ability to learn automated accounting procedures; ability to learn and develop proficiency in using online encryption, data collection and reporting methods for bank account transfers, deposits and quarterly and annual reporting to various public agencies; ability to gather, assemble, consolidate, and analyze facts and draw conclusions; ability to establish and maintain effective working relationships with others; a high degree of accuracy; integrity; sound professional judgment; tact; courtesy; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

- EITHER: (A) Master's degree in Accounting;
- OR: (B) Certification as a Public Accountant by the State of New York;
- OR: (C) Bachelor's degree which included or is supplemented by the completion of eighteen (18) credit hours in accounting and one (1) year of full-time paid general accounting or municipal auditing experience;
- OR: (D) Completion of a minimum of sixty (60) credit hours which included or is supplemented by the completion of eighteen (18) credit hours in accounting and three (3) years of full time work experience as described in (C) above;
- OR: (E) An equivalent combination of the education, training, and experience as indicated in (A) and (D) above.

Definitions:

Accounting is defined as professional level position which involves the art of recording, classifying, verifying and reporting financial data and presenting an analysis or interpretation of their significance. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions and in making reasoned choices among alternate courses of action. It includes the preparation of financial statements and schedules.

Auditing is defined as the art of confirming financial statements for the purpose of expressing an opinion that these statements fairly represent the financial condition of the enterprise and its operating results, and further that these statements are presented to conform with generally accepted accounting standards in a consistent manner. Auditing is the art of documenting the veracity of financial data; it includes a critical review of internal controls, a systemic examination and verification of financial records and documents, and an appraisal of fiscal procedures and operations.

NOTE: Your degree or college credit must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education.



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COUNTY USE ONLY:

BARGAINING UNIT: CSEA, NUB

JURISDICTIONAL CLASSIFICATION: Competitive

GRADE: 16, CN

FLSA Code: OT Eligible

REVISION HISTORY: 6/1/1973, 4/20/1984, 9/4/1985, 9/27/1994, 12/5/2007