

# RUTHERFORD COUNTY, TENNESSEE

## CLASSIFICATION SPECIFICATION

**CLASSIFICATION TITLE:            ACCOUNTING SUPERVISOR**

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### **PURPOSE OF CLASSIFICATION**

The purpose of this classification is to perform supervisory/accounting work associated with overseeing activities involving accounts payable and accounts receivable. Duties and responsibilities include supervising assigned employees, supervising all aspects of accounts payable and accounts receivable, pre-auditing and approving invoices for payment, assigning invoices to proper accounts, researching discrepancies, generating checks, posting payables to ledger, preparing journal entries, processing receivable warrants for revenue collections, generating reports, and maintaining records. Assignment to Finance Department reports to Finance Director. Assignment to Sheriff's Department reports to Chief Deputy of Administration.

### **ESSENTIAL FUNCTIONS**

**The following duties are normal for this position. The omission of specific statements of the duties does not exclude them from the classification if the work is similar, related, or a logical assignment for this classification. Other duties may be required and assigned.**

Supervises, directs, and evaluates assigned staff, processing employee concerns and problems, directing work, counseling, and disciplining.

Coordinates daily work activities; organizes, prioritizes, and assigns work; monitors status of work in progress and inspects completed work; consults with assigned staff, assists with complex/problem situations, and provides technical expertise.

Interprets, applies, and ensures compliance with applicable accounting guidelines and all other applicable laws, rules, regulations, standards, policies and procedures; initiates any actions necessary to correct deviations.

Consults with department head and other officials to review operations and activities, reviews/resolves problems, receives advice/direction, and provides recommendations.

Supervises and monitors processing of a variety of documentation associated with department operations within designated timeframes and per established procedures.

Supervises all aspects of accounts payable and accounts receivable for the department; ensures timely payment of invoices and availability of funds.

Receives invoices and billing statements; pre-audit invoices to identify errors and irregularities; makes necessary calculations; researches discrepancies or missing information; verifies proper authorization and ensures assignment to proper budget accounts; approves invoices for processing by accounts payable staff.

Receives copy of purchase orders and matches with invoices; pre-audits invoices to identify errors and irregularities; verifies receipt of goods/services by departments prior to payment; verifies proper authorization and ensures assignment to proper budget accounts.

Prepares receivable warrants (receipts) for all revenue collections; processes accounting entries for same.

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Prepares adjusting journal entries and budget entries.

Enters data into computerized financial system and balance/verify data; supervises generation of checks and reports; maintains records; communicates with vendors regarding invoices, billing problems, or other issues.

Supervises processing of accounts payable checks; processes checks through check signing machine; prepares checks for mailing/distribution; processes voids and stops payments; reconciles outstanding checks.

Serves as custodian of petty cash; disburses petty cash funds for expenditures; ensures proper receipts and documentation for expenditures; balances petty cash account; processes replenishment of funds as needed; maintains records.

Supervises posting of accounts payable data to general ledger, and processing of accounts payable checks.

Prepares various financial reports, reporting forms, or other documentation; compiles data for report preparation; submits reports/forms to appropriate individuals.

Performs a variety of general accounting/bookkeeping functions, such as preparing journal entries, balancing accounts, researching financial discrepancies, correcting data errors, keying financial data, or maintaining financial records.

Assists with coordination of audit activities; provides required documentation and information to auditors during external audits.

Prepares or completes various forms, reports, correspondence, checks, receivable warrants, petty cash records, or other documents.

Receives various forms, reports, correspondence, invoices, statements, purchase orders, chart of accounts, accounting guidelines, policies, procedures, manuals, reference materials, or other documentation; review, complete, process, forward or retain as appropriate.

Operates a computer to enter, retrieve, review or modify data; perform data entry functions by keying data into computer; verifies accuracy of entered data and make corrections; utilizes SmarTerm, word processing, financial, or other software programs; performs basic maintenance of computer system and office equipment, such as replacing paper, ink, or toner; coordinates service/repair activities as needed.

Prepares departmental files; maintains file system of departmental records.

Performs general/clerical tasks, which may include typing documents, making copies, sending/receiving faxes, filing documentation, processing incoming mail, or preparing outgoing mail.

Answers incoming telephone calls; provides information and assistance; records/relays messages or directs calls to appropriate personnel; retrieves messages from voice mail; returns calls as necessary.

Responds to complaints and questions related to accounts payable, accounts receivable, or other department issues; provides information, researches problems, and initiates problem resolution.

Communicates with supervisor, county officials, employees, other departments, vendors, financial institutions, state/federal agencies, the public, outside agencies, and other individuals as needed to coordinate work activities, reviews status of work, exchanges information, resolves problems, or gives/receives advice/ or direction.

Maintains confidentiality of departmental documentation and issues.

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Maintains a comprehensive, current knowledge of requirements of applicable laws/regulations; reads professional literature; attends workshops and training sessions as appropriate.

### Assignment to Finance Department may involve the following additional functions:

Is responsible for distributing payroll checks to all departments

Reviews all aspects of accounts payable for the entire county; ensures timely payment of invoices and availability of funds.

### Assignment to Sheriff's Department may involve the following additional functions:

Assists with development of departmental budget; prepares and submits budgetary projections; monitors expenditures to ensure compliance with approved budget; recommends approval of purchases/expenditures; reconciles monthly budget reports.

Oversees preparation of checks for disbursement of fines, costs, cash bonds, unserved warrants, or other funds received by the department and forward to appropriate courts, attorneys, or other individuals.

## **ADDITIONAL FUNCTIONS**

Provides assistance or backup coverage to other employees or departments as needed.

Performs other related duties as required.

## **MINIMUM QUALIFICATIONS**

Bachelor's degree in Accounting or closely related field; supplemented by three (3) years previous experience and/or training that includes governmental accounting, general accounting, bookkeeping, accounts payable, accounts receivable, and personal computer operations; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Must possess and maintain a valid Tennessee driver's license.

## **PERFORMANCE APTITUDES**

**Data Utilization:** Requires the ability to review, classify, categorize, prioritize, and/or analyze data. Includes exercising discretion in determining data classification, and in referencing such analysis to established standards for the purpose of recognizing actual or probable interactive effects and relationships.

**Human Interaction:** Requires the ability to provide guidance, assistance, and/or interpretation to others regarding the application of procedures and standards to specific situations.

**Equipment, Machinery, Tools, and Materials Utilization:** Requires the ability to operate, maneuver and/or control the actions of equipment, machinery, tools, and/or materials used in performing essential functions.

**Verbal Aptitude:** Requires the ability to utilize a wide variety of reference, descriptive, and/or advisory data and information.

**Mathematical Aptitude:** Requires the ability to perform addition, subtraction, multiplication, and division; the ability to calculate decimals and percentages; the ability to utilize principles of fractions; the ability to interpret graphs; and the ability to compute discount, interest, profit and loss, ratio and proportion.

**Functional Reasoning:** Requires the ability to apply principles of rational systems; to interpret instructions furnished in written, oral, diagrammatic, or schedule form; and to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

**Situational Reasoning:** Requires the ability to exercise judgment, decisiveness and creativity in situations involving evaluation of information against measurable or verifiable criteria.

### ADA COMPLIANCE/PHYSICAL DEMANDS ANALYSIS

**Physical Ability:** Tasks require the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or work station.

**Sensory Requirements:** Some tasks require the ability to perceive and discriminate visual cues or signals. Some tasks require the ability to communicate orally.

**Environmental Factors:** Essential functions are regularly performed without exposure to adverse environmental conditions.

#### PHYSICAL DEMANDS ANALYSIS

**1. STANDING AND WALKING**

**Estimated Total Hours:** 1.5 **Maximum Continuous Time:** 15 minutes

**2. SITTING**

**Tasks:**

**Estimated Total Hours:** 6.5 **Maximum Continuous Time:** 30-45 minutes

**3. LIFTING/CARRYING**

**Objects:** More frequent in the first quarter of the year

Weight	Hourly	Daily	Weekly	Monthly	Never
<10 lbs		X			
11-25 lbs				X	
26-50 lbs				X	
51-75 lbs				X	
76-100 lbs					X
>100 lbs					X

**4. PUSHING/PULLING**

**Objects:** on occasion

**5. CLIMBING**

**Tasks:** Retrieving items from top shelf in storage room

**Device:** Ladder

**Height:** 9 feet from ground

Frequency: Occasionally

**6. BENDING/SQUATTING/KNEELING**

Tasks: Getting files

Frequency: Daily

**7. REACHING**

Hands Used: RIGHT LEFT BOTH X

Distance	Direction	Frequency	Duration	Avg. Weight
0-20"	Down	Daily		<5lbs
21-36"	Down	Daily		<5lbs

**8. WORK CONDITIONS**

Exposure to	Yes	No
Hot Temperatures		X
Cold Temperatures		X
Sudden Changes in Temperature		X
Noise		X
Fumes		X
Cramped Quarters		X
Cold Surfaces		X
Hot Surfaces		X
Sharp Edges		X
Vibration		X
Fluorescent Lighting	X	
Computer Monitor Screen Glare	X	

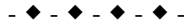
Inside Building	95 % of time
Outside	5 % of time

**9. OTHER JOB DEMANDS**

Does Job Require	Yes	No
Crawling		X
Jumping		X
Lying on Back		X
Lying on Stomach		X
Twisting	X	
Sweeping/Mopping		X
General Cleaning		X
Handling Trash		X

**10. HAND USE**

Type of Use	Yes	No	Frequency
Keystrokes	X		
Grasp	X		
Fine Motor i.e: writing, twisting hands or wrist, etc	X		



Rutherford County, Tennessee, is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer. Signatures below indicate the receipt and review of this classification description by the employee assigned to the position and the immediate supervisor.

**Exemption Status Test (Administrative Employee)**

*~ Answer the following to determine whether a worker is misclassified as an exempt administrative employee:*

1. Is the employee’s primary duty performing office or non-manual work directly related to the management or general business operations of the employer or the employer’s customers?
  
2. Does the employee exercise discretion and independent judgment with respect to matters of significance? That is, does he evaluate and compare possible courses of action and then make a decision or recommendation after considering the various possibilities?
  
3. Is the employee paid the equivalent of at least \$455 per week on a salary basis?

YES	NO	Don’t Know
✓		
✓		
✓		

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date