



# Job Description

Kittitas County, Washington

**TITLE:**

REVIEWED  MODIFIED

**REPORTS TO:**

**DEPARTMENT:**

**JOB SUMMARY:**

**BUDGET & FINANCE DIRECTOR**

3/25/2021

County Auditor

**AUDITOR'S OFFICE**

The Budget & Finance Director develops, performs, plans, organizes, manages, provides leadership, implements and oversees the financial activities and operation of the County including budget compliance, payroll, accounts payable and receivable, financial reporting, modified and full accrual accounting, grants management and the development and maintenance of an integrated and automated financial accounting system. Work is received with little or no technical instruction and requires the resolution of complex problems with considerable latitude for independent judgment to develop procedures, systems, and priorities within established guidelines. The Budget & Finance Director must maintain courteous and cooperative working relationships with the County Auditor, Board of County Commissioners, all department heads and other elected officials, all County employees, other public agencies and the general public, and must be able to adjust the delivery of complex financial information based on the knowledge and experience of the audience. All County employees work under the guidance of Local/State/Federal regulations and County policies/procedures.

**SUPERVISORY DUTIES:**

The Budget & Finance Director supervises the Auditor's Office accounting staff.

**CATEGORY:**

Full Time

**OCCUPATION CODE**

2323

**UNION AFFILIATION:**

None

**HOURS/WEEK:**

40

**FLSA STATUS:**

Exempt

**DRS ELIGIBILITY:**

PERS

**ESSENTIAL FUNCTIONS:**

**Financial Management**

- Communicate, engage, and interact with the Board of County Commissioners to create and establish yearly financial objectives
- Monitor financial performance by measuring and analyzing results, initiating corrective actions, and minimizing the impact of variances
- Implement financial policies and procedures for newly established programs adopted by the Board of County Commissioners
- Prepare monthly financial reports as required by RCW (Revised Code of Washington) for the Board of County Commissioners
- Manage and keep current the financial information on the County's website and intranet
- As the local administrator for the federal government database System for Award Management (SAM), manage and update the County's financial information to receive federal financial assistance
- As the administrator for the County's DUNS account, ensure this system contains accurate, comprehensive, and timely financial information, to receive government transactions, including grant funding
- As the local administrator for the federal government's Invoice Processing Platform (IPP) system, manage/update system information; create and maintain user profiles including details for each user, and their assigned responsibilities to manage vendor invoices

- Responsible for the overall administration of the procurement card program; set up accounts and users; review/analyze transactions and reports; serve as the liaison between the bank and the individual county credit card holders; assist with dispute resolution if needed.
- Prepare and discuss the County's financial condition, operating performance, policies and risk management strategies with the Standard and Poor's analysts to ensure the County's credit rating
- Serve as liaison for Grants.gov to manage user profile, run reports, view and retrieve grant applications submitted applications by departments
- Manage purchasing co-op agreements and deliver information to departments on their purchasing options for office supplies, capital purchases and services
- Provide financial data to the County Treasurer and the Treasurer's financial advisor on debt issues
- Prepare documentation and recommend changes to internal policies and procedures as a member of the County's Audit Committee Maintain professional and technical knowledge by keeping current on new regulations, attending educational workshops, reviewing professional publications, establishing/maintaining personal networks, participating in professional associations; apply knowledge to achieving the mission of the Auditor/Finance and the County

### **Budgeting**

- Develop and recommend options for long and short-term budget strategies, policies, and procedures which are in compliance with available and forecasted revenues with the priorities, needs, and goals of the Board of County Commissioners and individual departments in mind
- Provide leadership, direction, and expertise for the County's budget, including management of the budget development process, ensuring proper and timely adoption of the budget, and producing and publishing the budget in accordance with state law
- Compile, analyze, and interpret confidential and sensitive financial data used in the formulation of the budget
- Monitor, evaluate, and analyze budgeted figures as they compare to actual revenues and expenses throughout the year alerting departments and management to potential problem areas
- Provide education and guidance to elected officials, department directors, and program managers to ensure their ability to manage their budget in compliance with state, federal, county and fund source requirements.
- Research, prepare and process documents for County budget amendments, schedule public hearings, and answer questions from members of the public and the media
- Monitor and protect county resources with respect to compliance with county, state, and federal funding requirements
- Establish and maintain the capital budget to evaluate potential major long term, cash-intensive projects

### **Accounting & Auditing**

- Establish and develop internal operating policies/ procedures and accounting/financial policies
- Implement and maintain compliance with all GASB accounting standards applicable to the county's financial records, as well as federal, state and local policies.
- Develop and maintain the County's general ledger system including assets, deferred outflows, liabilities, deferred inflows, revenue, and expenditure accounts
- Reconcile the County's general ledger to the County Treasurer's subsidiary ledger
- Serve as the County's liaison to the State Auditor's Office to oversee the annual financial reporting audit in accordance with Budgeting, Accounting and Reporting System (BARS), Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- Review and implement the results of agreements to ensure all contractual obligations are fairly applied and executed by the appropriate accounting system
- Plan, schedule, and review the collection of year-end information from all departments for the year-end closing of the County's financial records
- Coordinate the completion of the Comprehensive Annual Financial Report
- Create and review adjusting journal entries and analyze batches created from various data processing systems that are imported into the financial system

- Provide responses and implement changes based on audits from government agencies
- Prepare monthly, quarterly, and annual reports for other governmental agencies
- Perform accounting period closing processes in the accounting software system, analyze reports, make sure system is in balance and system suspense is clear of transactions
- Evaluate and audit the Central Services Cost Allocation plan, verifying allowable costs as prescribed by Office of Management and Budget (OMB) Uniform Guidance, and preparing for County Auditor's certification
- Audit Cost Allocation plans created by other departments and prepare for the County Auditor's certification
- Interpret and implement new legislation and laws that affect all accounting issues, including Payroll, Accounts Payable, General ledger, Grants and Financial Reporting

### **Software Administration**

- Identify, acquire, and implement systems and software to provide critical financial and operational information and to enhance job performance
- Create and maintain the master files for the systems, such as a chart of accounts, which must conform to federal, state, and local requirements
- Responsible for scheduling updates of the integrated and automated financial accounting system, the cloud-based software for reporting, and electronic time and attendance system, , creation and maintenance of user accounts after careful analysis and interpretation of definition and requirements, assignment of privileges, training users, and troubleshooting issues
- Develop, implement, update, and organize financial systems policies and procedures, and maintain online Wiki (shared knowledgebase); provide training for leaders and staff
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- Work with IT to create, maintain, and enhance the County's intranet (CAMAS) for accounting applications that are utilized by all departments
- Create and maintain specialized formulas for the uploading and downloading of financial information in all applications
- Ensure all software and applications are maintained in a manner that supports delivery and performance of data that is linked throughout multiple systems and platforms, and ensure compliance with local, state and federal regulations
- Confirm software, application, and service processes and outputs are error free and complete
- Manage change control implications for designed systems and understand the security issues surrounding all applications
- Establish and maintain courteous and professional working relationships with all stakeholders

### **Grants, Contracts and Agreements**

- Design and monitor internal controls and other systems to ensure contract financial requirements are met, expenditures are within budget, and cash flow projections are on target for contracts, grants and agreements
- Secure, prepare, and monitor the development, management and compliance of assigned grants, contracts and agreements, and provide direction to departments regarding the financial terms in all County contracts
- Review and implement requirements contained in County grants, contracts, and agreements
- Provide guidance on assigning project, expenditure, and revenue coding for grants, contracts, and agreements
- Review, analyze, and finalize the Schedule of Expenditures of Federal Awards (SEFA) to ensure compliance with the OMB Uniform Guidance

### **Supervision of Staff**

- Provide leadership and direct supervision of accounting staff and provide leadership and supervision of other Auditor's Office staff as needed
- In coordination with the Auditor and HR, select qualified candidates to carry out the duties of the accounting division, ensure that adequate and timely training and professional development are provided, and issue performance coaching, evaluation, and discipline when needed
- Prioritize, plan and allocate resources to effectively staff and accomplish the work to meet departmental

productivity and quality goals; to include providing assistance to other departments' financial teams as needed

- Research and educate staff concerning the proper handling of complex transactions
- Provide training and guidance for financial staff in other departments
- Serve as back up for all accounting positions in the office

#### **Miscellaneous Duties**

- Administer special projects, perform related duties and responsibilities as assigned by the County Auditor
- Monitor certain funds and request that the Treasurer invest surplus cash
- Deposit funds with County Treasurer as submitted from accounts receivable
- Approve computer purchase requests in accordance with budget authorizations
- Serve as Chairman of the Finance Operations at the Emergency Operations Center for disasters/emergencies
- Approve Personnel Action Forms to ensure positions are authorized by the Board of County Commissioners
- Oversee the records retention of Accounting Division records
- Serve as Public Records Officer for the accounting department
- Participate in the preparation of the County Auditor's office budget
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*This job description is a summary of the primary functions and expectations for this position. Additional department-related duties may be assigned as required.*

#### **MINIMUM QUALIFICATIONS:**

- High School Diploma or GED equivalent.
- Bachelor's degree in accounting or related field
- Five (5) years of administrative accounting experience in a public agency utilizing fund accounting, and/or in an accounting firm servicing public clients using fund accounting.
- Experience in the above areas may be substituted, year for year, for the education requirement.
- Five (5) or more years of supervisory experience.
- Valid Washington State Driver's License.
- Bondable in the state of Washington.
- A criminal history and background check will be performed on qualified candidates. Convictions may preclude candidates from employment in certain circumstances. Factors such as relativity to the position, age at time of the offense, seriousness and nature of the violation, and rehabilitations will be taken into account.

#### **REQUIRED KNOWLEDGE/SKILLS/ABILITIES**

- Extensive knowledge of:
  - Management, policies, procedures, and practices as applied to accounting
  - Budgeting and reporting requirements
- Analyze, evaluate, implement, and summarize complex and technical financial and management records for accuracy and conformance to procedures, rules, and regulations
- Successfully manage high pressure situations and long work hours
- Ensure the preparation of accurate and complete financial statements and reports
- Provide direct supervision of employees; plan, assign, and review work; provide constructive feedback, coaching, evaluation; coordinate with HR to initiate progressive discipline if needed
- Advanced computer knowledge including the use of Microsoft Office programs; extensive experience in the implementation and utilization of computer technology in accounting; proficiency in multiple database environments, query, spreadsheet, and data processing applications for routine accounting procedures; must be able to learn programs specific to the department and/or County quickly
- Comprehensive knowledge of modern office equipment
- Monitor and oversee daily operations and workflow of assigned accounting functions.
- Establish and maintain cooperative working relationships with other departments, county officials, outside

agencies and the public

- Create and perform presentations for budget and financial reporting to the public in a format appropriate for the audience
- Interpret and apply federal, state, and local laws, codes, and regulations
- Understand and carry out verbal and/or written instructions
- Maintain confidentiality
- Work independently, think quickly, and follow through on situations requiring further evaluation
- Organize and manage multiple priorities to achieve maximum efficiency and to meet deadlines
- Exercise sound and ethical judgment in the decision-making process, with the ability to think of unique solutions to challenges

**NECESSARY SPECIAL REQUIREMENTS:**

- Must complete the IS-700 basic training from the Emergency Management Institute within one year (1) of employment.

**PREFERRED QUALIFICATIONS:**

- Certified Public Accountant (CPA) or Certified Government Finance Manager (CGFM)
- Thorough knowledge of the principles, practices, and methods of accounting as they relate to local government, (GAAP and BARS) including but not limited to:
  - Fund Accounting
  - Activity based costing
  - Managerial accounting, and
  - Performance measurements
- Understanding of laws, rules and regulations related to accounting and budgeting in government operations.
- Knowledge of Cost Principles including OMB Uniform Guidance

**WORKING CONDITIONS:**

Work is primarily performed in an office setting with occasional need to work in outdoor or non-office environments. Office space is limited and requires employees to work in close proximity of each other. The position requires the ability to sit for extended periods of time, stand, walk, ascend/descend stairs or small ladders/stepstools, stoop, kneel, crouch, twist, grasp, and reach with arms and legs. Must have ability to lift, push, pull, or carry up to 25 lbs. and occasionally higher with assistance. Must be able to read printed materials and a computer screen and have sufficient hearing and speech to communicate clearly via telephone and in person. Safety policies and procedures must be adhered to at all times. Must be able to safely operate a motor vehicle in varied weather conditions and levels of daylight. Periodic travel will be required for ongoing training opportunities, and attendance of meetings.

Work is typically scheduled within regular business hours; however, exempt/supervisory positions are expected to work the number of hours required to complete the duties of the position, which may include evenings and weekends. Vacation requests may not be granted during payroll processing dates. Regular attendance, reliability, and punctuality are required. Must adhere to the County *Personal Appearance* policy and office dress code policy.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

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**PREPARED & REVIEWED BY:**

*Must be completed with all revisions of the job description. A copy will be returned to supervisor.*

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Supervisor Name & Title

Date

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HR Representative Name & Title

Date

**EMPLOYEE ACKNOWLEDGEMENT:**

I understand the job duties and responsibilities contained within this position description and as described by the immediate supervisor.

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Employee Name

Date