

**UNIFIED JUDICIAL SYSTEM
POSITION DESCRIPTION**

CLERK ACCOUNTANT / AUDITOR

CLASS CODE: 99-41-06

POSITION PURPOSE

Monitors the accounting systems for statewide clerks of court offices to ensure compliance with state and federal governmental financial reporting guidelines and to provide financial information that is relevant to management's operational decision-making.

DISTINGUISHING FEATURE

This position is distinguished by accuracy and relevancy of financial reconciliations, reports, and statements; and successfully established rapport and information exchange between the incumbent and staff in the numerous clerks of court offices throughout the statewide circuit court system.

MAJOR RESPONSIBILITIES

Note: The duties listed are typical examples of work performed by positions in this job classification. Not all duties are included, nor is the list exclusive.

1. Monitors the clerks of court accounting system and provides work direction in the accounting functions to ensure compliance with generally accepted accounting principles and accounting policies to ensure that data is relevant to management's objectives.
 - a. Provides technical expertise to clerks of court, I/T staff, and others.
 - b. Communicates with clerks and other staff concerning accounting issues.
 - i. Answers procedural questions.
 - ii. Guides clerks through steps of the system to accomplish their financial tasks.
 - iii. Helps clerks find answers to complex issues where no clear solutions are discernible or no established procedures exist.
 - iv. Determines correct procedures for clerks to use in specific situations and knows what the effect will be to other parts of the accounting system.
 - c. Prepares monthly, quarterly, semiannual, and annual accounting reports for clerks of court offices to provide an accurate account of transactions and accounting activities.
 - d. Reviews and reconciles clerks' monthly accounting reports and makes necessary adjustments.
 - e. Recommends revisions to accounting procedures as necessary to ensure they are consistent with professional accounting standards and management goals and objectives.
 - f. Maintains an accounting manual and makes revisions as necessary and revises accounting forms as necessary.
2. Performs procedural reviews of clerk of court offices for clerks of court accounting functions.
3. Periodically audit clerks of court financials including receipts, disbursements and adjustments.

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4. Performs other work as assigned.

SUPERVISORY FUNCTIONS

This position does not have supervisory authority; however, the incumbent may provide work direction to clerks, other circuit administrative staff, and Accounting Specialists.

ESSENTIAL FUNCTIONS REQUIRE

Physical activities of a normal work day including sitting, standing, lifting, driving; attendance in accordance with rules and policies; occasional travel for meetings and trainings; proficient use of office equipment such as computers, telephones, copiers, etc. The incumbent must know and apply professional accounting principles and practices to accomplish assigned work, and may be expected to provide guidance in the same to coworkers.

PROBLEMS AND CHALLENGES

Challenges include identifying and gathering needed information, determining where to find it, and how to present it; and ensuring the accuracy of monthly financial reports completed for the clerks of court offices each with their own unique issues whose results must fall within the same established guidelines.

Problems include resolving revenue and expenditure errors, explaining complex accounting procedures to personnel not accustomed to accounting, and finding errors in accounting reports submitted by clerks. Problems encountered include scenarios that arise with the financial system that require finding solutions, assisting so many staff members to use the system, and tracing and correcting errors initiated by others.

DECISION-MAKING AUTHORITY

Decisions include selection and application of known accounting rules, regulations, and procedures to complete duties and assist other UJS personnel; and prioritizing own work load, some of which may have established deadlines and timeframes which must be followed.

Decisions referred include development of policies and procedures, unusual situations, or possible legal matters and those regarding non-financial procedures in clerks of court offices; those requiring higher authority; and those that may have a statewide impact.

CONTACT WITH OTHERS and PURPOSE

Daily contact with Court Clerks in each of the state's counties to ensure they have received the guidance needed in a timely manner to complete their daily work correctly and within appropriate timelines; with staff in the State Court Administrator's Office to seek direction and provide input on financial and accounting issues; and with supervisor and peers to verify and share information.

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WORKING CONDITIONS

The incumbent works in a typical office environment. Occasional travel is required to provide assistance in clerks of court offices.

COMPETENCIES/QUALIFICATIONS FOR APPOINTMENT

Knowledge, Skills and Abilities:

Knowledge of:

- generally accepted accounting principles, and accounting policies and procedures;
- generally accepted auditing principles and practices.

Skill in:

- organization;
- detailed work;
- computer use.

Ability to:

- prepare accurate, comprehensive, and timely reports; analyze accounting systems; and recommend needed controls;
- explain complex accounting procedures to individuals with varying levels of accounting knowledge;
- listen effectively to comprehend issues and determine operative solutions;
- provide work direction to personnel without direct supervisory authority;
- communicate effectively both orally and in writing.

Education:

Bachelor's degree in business administration, accounting, economics, or a related field; or an equivalent combination of related education and experience.