



**Cayuga County Department of Human Resources  
and Civil Service Commission**

**JOB SPECIFICATION**

Civil Service Title: ACCOUNTANT  
Jurisdictional Class: COMPETITIVE  
Civil Division: COUNTY TREASURER; MENTAL HEALTH  
Adoption: CSM  
Revised: CSM 11/10/04; 11/8/17

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**DISTINGUISHING FEATURES OF THE CLASS:**

Performs complex and technical accounting work in County Departments; does related work as required. These duties involve the performance of a variety of assignments relating to transactions of the greatest importance. They include responsibility for maintaining and keeping in balance the general ledger, accounting for all revenues received by the County, and having overall charge of books of original entry and subsidiary ledgers for accounts contained in the general ledger. In addition, an incumbent prepares the most complex and important reports required of the Department Head. Ordinarily, an employee is regarded as a specialist concentrating on the most complex accounting operations in the office. The work, which is performed under general supervision of the department head, or their designee, in accordance with established accounting principles and the requirements of relevant law and rules, does not involve regular continuing supervision over others.

**TYPICAL WORK ACTIVITIES: (Illustrative Only)**

Is responsible for maintaining the general ledger serving as a central record and control on a number of individual accounts;  
Maintains subsidiary ledgers on individual accounts, totals of which are contained in the general ledger;  
Has charge of books of original entry such as general journal, cash journals, etc.;  
Advises and consults with department heads and other staff on current fiscal and reporting requirements and control of expenditures;  
Responsible for providing financial information and reports for department head and/or county officials;  
May be in charge of the accounting for special programs supported by funds from the State and Federal governments;  
Uses a personal computer to make financial inquiries, maintain records and make analyses;

**In the Mental Health Department:**

Prepares monthly financial reports required by NYS OMH, OASAS, and PWDD;  
Prepares monthly financial reports of balances of the appropriation accounts for the department;  
Prepares the annual Consolidated Fiscal Report;  
In the Mental Health Department, the Accountant is the Chief Financial Officer of the department;  
Must have thorough knowledge or modern accounting principles and practices as related to County government and Mental Hygiene services.

In the County Treasurer's Office:

- Prepares financial reports required by State laws and local rules detailing claims and expenditures;
- Prepares monthly financial reports of balances of the appropriation accounts for all the departments;
- Prepares the annual financial report to the State Comptroller;
- May advise local tax collectors on accounting problems related to their official duties;
- Assists in conducting tax sales and sales of real property for past due taxes by preparing materials for advertising, computing interest and penalties, tax certificates and tax deeds, and maintaining appropriate records of sale transactions;
- May have charge of the accounting for Court and Trust Fund receipts and disbursements, bails and abandoned property;
- May have limited responsibility for the deposit and investment of county funds.

**FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, PERSONAL CHARACTERISTICS:**

- Thorough knowledge of modern accounting principles and practices as related to County government;
- Familiarity with organization and functions of County government;
- Ability to prepare and maintain accounting records and reports;
- Resourcefulness in applying accounting procedures and practices to problems encountered in work;
- Ability to analyze accounting records and financial statements and to draw logical conclusions therefrom;
- Ability to analyze and organize complex oral instructions and/or written instructions;
- Ability to develop effective working relationships with subordinates and other contacts;
- Ability to learn software programs and utilize computer to enter and retrieve data;
- Integrity and good judgment in solving complex account-keeping problems;
- Ability to plan, assign and supervise the work of others.

**MINIMUM QUALIFICATIONS:**

- (A) Graduation from a regionally accredited or New York State registered college or university or one accredited by the New York State Board of Regents to grant degrees with a Master's degree in accounting, business or public administration, economics or related field, including or supplemented by 24 semester credit hours in accounting, and one (1) year of accounting or auditing experience involving the maintenance or auditing of double entry books of a business, including the general ledger, or in the maintenance of governmental agency books involving the appropriation accounting and the preparation of budget and financial reports; which shall have included supervisory experience; OR
- (B) Graduation from a regionally accredited or New York State registered college or university or one accredited by the New York State Board of Regents to grant degrees with a Bachelor's degree in accounting, business or public administration, economics or related field, including or supplemented by 24 semester credit hours in accounting, and two (2) years of experience as defined in (A), one year of which shall have included supervisory experience; OR

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- (C) Graduation from a regionally accredited or New York State registered college or university or one accredited by the New York State Board of Regents to grant degrees with an Associate's degrees in accounting, business administration or related field including or supplemented by twelve (12) semester credit hours in accounting and four (4) years of experience in (A), one year of which shall have included supervisory experience; OR
- (D) An equivalent combination of training and experience as defined by the limits of (A), (B), and (C).

**SPECIAL REQUIREMENT(S):**