

Classification title: Highway Accountant

Kind of work: Senior level technical and/or specialized work.

Nature & purpose: Under limited supervision, the highway accountant performs difficult technical work related to the accounting activities of the county highway department and related work as required.

The highway accountant requires an extensive understanding of the cost accounting system along with related systems used in the county at large. The related systems may include the county financial, payroll, fixed asset, asset management, and fuel system. Knowledge of reporting requirements of the various state agencies is vital in this position. This employee plans and organizes work based on deadlines, procedures and standards. He/she determines what shall be done and how it will be done and continually improves work processes. This position provides technical expertise and information to others in the highway and county finance.

The highway accountant resolves most problems using theoretical principles and concepts of a specialized field as well as knowledge of and impact on the departments programs.

Responsibilities:

- * Personnel and Payroll
 - Maintain Employee records
 - Start date
 - Ending date
 - Annual wage increases
 - Job promotions
 - Job classifications
 - Current benefits and deductions
 - Verify any changes that need to be made to employee information
 - Update employee personnel files to reflect any changes
 - Make changes to the employee master file in the costing system
 - Performance Reviews
 - Prepare necessary paperwork
 - Forward final copies to Human Resources
 - Notify payroll office of changes if needed
 - Verify with payroll that employee pay rates are changed when required
 - Ensure that retro pay is calculated correctly if needed
 - Verify that wages and benefits are in compliance with current union agreement
 - Garnishment of wages, when mandated by court system
 - Family and Medical Leave Act (FMLA)
 - Work with Human Resources in reporting FLMA and provide timecard copies as required
 - Timecard verification (employee and equipment)
 - Review each employee timecard make sure the proper codes have been entered for each activity
 - Review equipment use, make sure the correct equipment number has been entered
 - Make sure time cards are in compliance with the union contracts
 - Total each employee timecard by labor type and by employee
 - Verify the employee has sick, vacation, comp time available if it is coded

on the timecard as taken

Discuss any sick, vacation, comp shortages with employee

Make changes to timecard to reflect shortages

Verify employee overtime, comp time earned

Entry and posting of timecard information

Enter timecards to costing system in a timecard batch

Verify batch totals with total of timecards entered

Print an edit report to proof timecard batch for errors, correct any errors found

Post timecard batch to costing system

Interface or timecard preparation for county payroll system

Interface to county payroll system

Interface selected timecard batches to the county payroll system

Proof batch that is created in the county payroll system

Timecard preparation for county payroll system

Summarize timecards for each employee by pay code type

Verify each employee total

Send summarized timecards to county payroll clerk

Review the warrant register from the county payroll system to verify all employee timecards have been processed

If changes were made to any employee timecard processed, discuss any additions or omissions that were found with the payroll clerk

Make appropriate entries to the costing system to reflect any additions or omissions that were found on the warrant register

Process appropriate entries to the costing system to account for cash outlay for net pay and benefits paid

Reporting and maintaining workers comp claims and follow-up

File first report of injury with workers comp

File all follow up reports, claims and findings

All have strict timelines for filing and reporting

Missing a deadline could disqualify an employee from workers comp benefits

Missing a deadline could bring legal consequences for the county

Verify benefit balances for each employee (vac, sick, comp, personal leave) for accuracy

Review payroll reports to verify employee balances to records kept in highway department

Provide benefit information to employees

FICA and Medicare paid by county

Health, dental, and life insurance benefits provided by the county

Employee cost for add on benefits

Provide employment verification to various agencies

Drug testing

Maintain an employee list with a drug testing service

Set up appointments for random testing

Review results

Verify results against invoice

* Accounts Payable

Monitor credits on vendor accounts

Verification of vendor invoices and statements

- Verify that invoice has been received, not a packing slip, drop ticket, etc.
- Verify that invoice has not been paid in a prior payment period
- Verify materials/services were received from the person that placed the order
- Verify invoice against Purchase Order
- Verify Mn sales tax has been charged for appropriate items

Entry and posting of purchase information

- Determine the intended use so cost can be allocated correctly (may need to discuss invoice with purchaser)
- Enter invoices to costing system in a purchase batch
- Verify batch totals with total of invoices entered
- Print an edit report to proof purchase batch for errors, correct any errors found
- Post purchase batch to costing system

Voucher processing for Engineer's approval

- Prepare voucher for each invoice include cost account and county financial account for each item on invoice
- Present vouchers to county engineer for approval

Verify vendor is on the county financial system and the remittance addresses are accurate

Interface or data entry to county financial system

- Interface to county financial system
 - Interface selected purchase batches to the county financial system
 - Proof batch that is created in the county financial system

Data entry to county financial system

- Enter invoices by voucher to the county financial system
- Print an edit report to proof entries to the county financial system

Notify auditor's office that process is complete

Send vouchers and invoices to the auditor's office

Review the warrant register from the county financial system to verify all invoices have been processed

If changes were made to the invoices processed, discuss any additions or omissions with the auditor's office

Make appropriate entries to the costing system to reflect any additions or omissions that were found on the warrant register

Process appropriate entries to the costing system to account for cash outlay for invoices paid

* Accounts Receivable

Verify customer costs

- Print customer cost detail from the costing system
- Review costs for customer, make corrections if needed

Prepare invoices

- Invoices are created based on the customer cost detail
- Invoices may be prepared by a manual or automated process

Manual invoice process

- Each customer invoice is created manually on a spreadsheet program
- The total for each invoice is entered to the costing system in an adjustment batch, the appropriate revenue and receivable is used for each entry along with the customer number
- Print an edit list of the adjustment batch to proof each entry

- Make any corrections to the adjustment batch prior to posting
 - Post adjustment batch to the costing system
- Automated invoice process
 - Select the customer costs from the costing system to create invoices
 - Create invoices on the costing system
 - Review each invoice for accuracy
 - Post invoices to costing system, the system will create the appropriate debit and credit entries to account for the invoices processed
- Prepare billings for supplies and services to other departments
 - Process is similar to invoicing process for customers discussed above
- Enter A/R receipts
 - Verify receipts for each customer
 - Enter customer receipts to the costing system in a batch
 - Print an edit report to proof receipt batch for errors, correct any errors found
 - Post receipt batch to costing system
- Follow up on past due receivables
 - Review past due customer accounts
 - Calculate and bill penalties on past due accounts
 - Send a past due notices (include penalty amount)
 - Each penalty is entered to the costing system in an adjustment batch
 - Print an edit list of the adjustment batch to proof each entry
 - Make any corrections to the adjustment batch prior to posting
 - Post adjustment batch to the costing system
 - Follow up with county attorney on any un-collectable accounts to file for restitution or schedule and appear at conciliation court hearings
 - Inform the county board of any un-collectable debt past the statute of limitations (7 years) so they can take action to approve writing it off
- * Inventory Management
 - Obtain annual quotes/bids for fuel, culverts, signs, lawn mowing and garbage services at county parks
 - Prepare advertisements and post on county website request of quotes/bids
 - Coordinate the distribution and receipt of quotes/bids
 - Notification of successful and unsuccessful bidders
 - Prepare agreements, specifications, maps and other related documentation
 - Verify additions and withdrawals
 - Inventory additions should be verified during the accounts payable process
 - Inventory withdrawals are based on various source documents
 - Inventory use entries on employee timecards
 - Inventory sales slips (culverts, signs, salt/sand, etc)
 - Sign shop inventory use
 - Fuel reports, meter readings
 - Enter inventory withdrawals to the costing system
 - Print an edit list of the inventory withdrawal batch to proof each entry
 - Make any corrections to the inventory withdrawal batch prior to posting
 - Post inventory withdrawal batch to the costing system
 - Monitor unit prices for inventory
 - Correct unit prices ensure proper cost recovery for used and resale inventory
 - Check the unit price on the inventory master record in the costing system

The unit price in the costing system is calculated by weighted average or FIFO unit price depending on the costing system the county uses

The unit price for each inventory item should be comparable to current prices unless the inventory item is not readily purchased (old inventory)

Loss prevention of inventory

Periodically check quantities on the cost system inventory to actual physical inventory

Motor fuels and resale inventory items are very important

Low physical inventory may indicate tank leakage (fuel), cost system error, loss due to theft, etc

* Fixed Assets and Asset Tracking

Make necessary changes to fixed asset insurance needs

Licensing of all eligible equipment

Verify and account for small equipment and tools purchases

Small tools and equipment are expensed

Maximum amount for small tools and equipment is determined by the dollar limits established by the county finance office

Verify and account for new equipment purchases

Create file for each new equipment purchase

Account for original invoice amount, taxes, registration, add on purchases

Account for trade in values, remaining depreciation

Create new master unit in costing system

Provide new equipment information to county financial

Account for traded, sold, scrapped equipment

Flag each equipment unit that has been traded, scrapped, or sold in the costing system

Notify the county finance office of these changes so these units are removed

Calculate and verify annual equipment depreciation

The highway department recovers new equipment purchased by depreciating it over a recommended number of years

Depreciation is indirectly charged to the county road systems and reimbursed from the State Aid Regular and Municipal Maintenance accounts

Update rental rates for equipment usage

Rental rates are increased or decreased to ensure correct amount is charged to cost centers

Accurate rental rates ensure recovery of equipment costs from customers

Accurate rental rates ensure the accuracy of periodic reporting during the year

* Tax Forms

Gravel Tax

Create gravel logs from daily gravel tickets

Verify gravel purchases by county from each vendor

Verify gravel tax paid by vendors

Special Fuels Tax

Verify taxable fuel usage by unit

Prepare worksheets PDA-49E and PDA-49G

Complete Form PDA-49, e-file and keep confirmation copy

Process claim to pay Special Fuels Tax for Auditor's Office

Complete EFT authorization before payment deadline, 23rd of following month

Keep copies of completed forms for annual audit

Power Take Off (PTO) Refund

- File a PDR-1 MN Motor Fuel refund each quarter
- Use PDA-49 from past 3 months for total taxable fuel gallons
- Multiply taxable gallons by allowed percentage for each unit type
- Calculate refund amount based on current rates
- Submit the signed PDR-1 along with PDA-49 copies
- Notify Auditor's Office of refund amount
- Non-taxable fuels may be subject to State Sales and Use Tax
- Keep copies of completed forms for annual audit

Federal Excise Refund

- Counties are exempt from excise tax. This tax refund must be given to the county by the vendor. It is important to verify that the tax was not charged at the time purchase.
- Form 8849 and Schedule 1 – 8849 must be completed for those fuel purchases that were not sold to the county excluding the Federal Excise Tax.

Sales and Use Tax

- Verify sales tax on AP invoices to ensure proper amount paid
- Report any underpaid tax to Auditor's Office
- Calculate sales tax on mark up of materials sold in highway department (sales tax is not required to be paid if sales tax was paid on items purchased for resale, sales tax must be paid on any markup of these resale items)
- Report sales tax collected on taxable items sold in highway department to the Auditor's Office.

* Report general liability claims

- Property loss notices, auto loss notices, etc.
- Gather the required information to complete the liability claim form for Minnesota Counties Insurance Trust (MCIT)
- Notify supervisor(s), verify that a county unit was in the area of the incident on the date and time.

* Customer interaction

- Answer questions from the public, vendors, contractors, etc.
- Ability to use and operate large Xerox, plotter/printer and scanning equipment to provide large format copies and mylars to customers
- Sale of materials, maps, plans to contractors
- Permit transactions (moving, utility, field access, etc.)
- General office duties, typing, filing, correspondence, answer phone
- Forward reported conditions to highway personnel, maintain radio contact
- Explain policy and procedures to general public
- Liaison
 - Communicates public concerns and information from the public to the appropriate highway personnel and county departments
 - County Weed Inspector - reports

* Process Cash Receipts

- Reconcile and prepare deposits and receipt report for county treasurer's office
- Enter receipts to costing system for cash sales and A/R
- Coordinate affidavit for duplicate check requests
- Coordinate stop payment requests for lost vendor payments with the Auditor/Treasurer office
- Handle NSF checks per county policy, file proper documentation with the check diversion program as needed

- * Construction
 - Assist with right of way (ROW) transactions
 - Obtain Social Security or Tax ID numbers from landowners that have received payments for ROW, for 1009s preparation
 - Obtain legal descriptions and parcel ID information for 1099s preparation
 - Flag permanent easement payments for 1099s preparation
 - Notarize signatures on easements
 - Flag common borrow (dirt) payments as taxable for sales and use tax
 - Prepare Bridge Bonding Resolutions
 - Computerized processing and preparation
 - Initial setup of projects and funding sources in computerized system
 - Bid preparation and advertisement
 - Process contract paperwork, contracts, bonds, insurance verification
 - Contracts Payable – Computerized or manual preparation
 - Daily/weekly diary forms
 - Partial payment preparation
 - Interface certified work to costing system and interface payment to county financial system.
 - Recognize revenues for payments made to contractors
 - Maintain separate ledger for individual projects and/or individual funding sources
 - Prepare State Aid and Federal Aid payment request forms
 - Recognize revenues for certified work
 - Prevailing wage information
- * Budget Reporting
 - Manage cash position
 - Prepare revenue and expenditure comparison to budget report for engineer
 - Re-evaluate revenues and expenditures as needed to meet projections
 - Compile data, project expenditures and revenues based on prior years' performances and calculate increases in department's semi-annual and annual budget
- * Monthly Reconciliation
 - Cash to auditors financial system
 - Accounts receivable to customer detail
 - Accounts payable to vendor detail
 - State Aid receivables and allotments
 - Salaries/wages payable to auditors financial/payroll systems
 - State Aid receivables to State Aid Status Report
 - State Aid allotments to State Aid Status Report
- * Annual Processing
 - 1099 verification and preparation
 - Township mileage reporting
 - Data collection
 - Manage infrastructure
 - Add construction costs to county infrastructure
 - Verify year end accruals
 - Taxes receivable
 - Accounts receivable
 - Accounts payable

- Salaries/wages payable
- Vacation payable
- Vested sick leave payable
- Comp time payable
- FICA/Medicare payable
- County benefits payable
- Unallocated costs
 - Spread unallocated costs to the appropriate cost centers
- Needs preparation
 - After the Fact ROW
 - Credit for Local Effort
- Year end close of costing system
- Budget
 - Assist in budget preparation
- * Annual Reports
 - Annual Report – full version
 - Financial Statement
 - Accounts Receivables
 - Accounts Payable
 - Inventory Report
 - Fixed Assets Report
 - Summary or Revenues and Expenditures
 - Reconciling Cash and Fund Balance
 - Summary of Road Maintenance
 - Detail of Road Maintenance Costs
 - Summary of Construction Costs
 - Regular Construction
 - Municipal Construction
 - Town Bridge Construction
 - Bridge Bonding Construction
 - Federal Construction
 - County Construction
 - Budget Reports
 - 5 year plan summary
 - Annual Summary of Highway Information Report
 - Local Highway Finance Report (FHWA 536)
 - United State Department of the Interior US Geological Survey Annual Report of Construction Sand and Gravel Sold or Used (USGS G10)
 - Report sand and gravel used from county owned gravel pits
 - Submitted electronically through Minerals Information Forms System (MIFORMS), due usually in January of each year
 - Safety reporting
 - Year-end Occupational Safety and Health Administration (OSHA) logs
 - Year-end audit review by State Auditors Office
- * Procedures Manual
 - Create and maintain procedurals manual for the office.
- * Miscellaneous office assignments
 - Process and deliver daily mail

County website information

Responsible for the updates to highway department section

Dust control notice

Ditch spraying notice

Construction updates

Other miscellaneous highway information

Document imaging/retention

Assure that required documents are scanned and saved appropriately to the county document imaging system

Manage record retention schedule to assure any original documents are retained for the required amount of time

Responsible for ordering office and field supplies as needed

Department representation

Represent the highway department on various county committees

Audit teams

Policy committees

Computer user group

Safety committees

Steering committees

Represent the highway department on various committees/conferences

State and district seminars/conferences

State Aid Accountants Task Force

Participate as a member of software company enhancement committee

Participate as Beta test for software company costing system enhancements

Knowledge, skills and abilities:

* Leadership

Builds constructive relationships with customers, peers, supervisors and managers.

Develops new strategies and takes calculated risks to improve performance, practices and procedures to achieve an organizational or customer goal.

Act decisively/appropriately in a crisis.

Communicates clearly and effectively.

Individual is sought out by others for counsel and advice.

Demonstrates and inspires respect, trust and confidence in self and others.

Reacts well under pressure.

Motivates others to perform at their best.

Supports the organizations leadership in actions and words.

Communicates and understands the vision of the department.

Keeps employees informed regarding the status of the organization's goals.

Demonstrates a willingness to act with minimum planning.

Takes advantage of opportunities to respond to immediate needs.

* Learning and Strategic Systems Thinking

Accepts responsibility for continued improvement and learning.

Appreciates the mission of each individual work unit and the importance of the tie between them to make the entire operation whole.

Acquires new skills and can explain how they benefit the county.

Understands the framework of inter-relationships and patterns.

Demonstrates a broad and encompassing perspective.

Assesses own strengths and weaknesses and pursues training and development.

Strives to continuously build knowledge and skills.

Willingly shares knowledge and expertise with others to build the capability of the unit, district and department.
Provides leadership in using a systems approach to analysis of issues, development of solutions and recommendations.
Demonstrates the ability to organize people, activities and equipment for the most efficient work -flow, efficiency and effectiveness.

* Quality Management

Identifies and responds to customer needs.
Knows how to organize activities to produce an efficient work- flow.
Recommends improvements to processes and procedures.
Uses measures to assess how well a job is done.
Can explain how measures used benefit the customer.
Able to recognize when "good enough" is good enough and when it's not.
Enhances productivity and strives to accomplish work in the most efficient manner possible.
Focuses efforts on achieving the highest quality results.
At every opportunity, seeks ways to optimize the organization's systems and performance.
Proposes new ideas and better ways of doing things.
Prioritizes and plans work activities for maximum efficiency.
Works in an organized manner.
Develops a project plan, shares it with others and forecasts completion dates.
Fosters and models time management skills.
Makes a good use of available time.
Assesses the public/customer needs and sets a vision for service excellence.
Monitors and measures services delivered to the customer.
Develops realistic plans and priorities, organizes information, people and resources and implements the plan throughout the project or assignment.

* Organizational Knowledge

Comprehends the relationship between the county goals and individual work responsibilities and performs work with an awareness of the potential impact it may have on the total organization.
Has a general knowledge of the county's organizational structure, its major products/services, and can relate that information to the work unit.
Gets work done through formal channels and informal networks.
Understands and acts in accordance with key policies, practices and procedures.
Understands and accepts that the department must operate in a political environment.
Recognizes and supports organizational change.

* Technical Knowledge

Must have the ability to read and understand legal descriptions and read maps
Demonstrates sufficient technical skills and knowledge to perform all parts of the job effectively, efficiently and safely.
Exhibits the ability to learn and apply new skills.
Understands when historical perspectives and experience are relevant to current problems.
Possesses enough expertise to be consulted by others and provides technical assistance.
Aware of and able to respond to financial or budget information and impacts.
Produces an accurate work product.
Uses resources effectively and efficiently.
Requires minimal supervision in performing the position responsibilities.
Takes a personal responsibility to keep abreast of emerging technologies, changes and developments in position area.

Recommends and implements new technologies and techniques.
Understands and applies appropriate theoretical and technical knowledge and practical skills necessary to perform the job.
Identifies and solves problems in the early stages.

* People Management

Takes responsibility for own behavior, reviews performance and is comfortable discussing this with their supervisor.
Values and works effectively with a culturally diverse workforce.
Treats all people with dignity and respect.
Handles conflict maturely and professionally.
Works well with other people.
Builds effective teams and supports group problem solving.
Ability to effectively delegate work assignments by setting expectations, monitoring activities and providing recognition for results achieved.
Ability to communicate responsibilities, expectations, goals and objectives.
Provides performance feedback to employees.
Encourages employees to continually grow and improve through training, development and experience.
Gives employees the authority needed to effectively carry out the assigned responsibilities.
Encourages others by providing opportunities to learn and practice new skills through special projects and experiences as well as appropriately allocating decision- making and other responsibilities.

* Interpersonal Skills

Builds constructive and effective relationships.
Is at ease with people at all levels of the organization.
Works comfortably with County customers and other stakeholders.
Listens actively and attentively.
Values and respects others.
Is able to balance team and individual responsibilities.
Exhibits objectivity and openness to others' views.
Gives and receives constructive feedback.
Contributes to building a positive team spirit and work environment.
Puts the success of the team above personal interests.
Effectively mentors, trains and assists others.
Demonstrates flexibility and willingness to help across departments or projects when needed or asked.
Completes tasks in a way that the work of others is not negatively impacted or delayed.
Establishes rapport with others.
Demonstrates the ability to respect the opinions of others, support the efforts of others and participate in the common goals.
Responds promptly, accurately and courteously to requests from others.
Establishes and maintains effective interpersonal relationships that support a cohesive, inclusive, supportive environment within the work area and countywide.
Establishes and maintains positive, effective interpersonal relationships.
Exhibits tact and consideration.
Offers assistance and support to co-workers.
Works actively to resolve conflict.

* Communication

Presents ideas effectively in formal and informal situations.
Expresses ideas and thoughts verbally and in written form.

Conveys thoughts clearly and concisely.
Keeps supervisor and co-workers well informed.
Exhibits good listening and comprehension and asks appropriate questions.
Selects and uses appropriate communication methods.
Takes initiative to provide information or feedback for effective problem solving in a timely manner.
Updates supervisor or management on a regular basis on the status of projects.
Informs supervisor of progress, possible problems, decisions and status of projects.
Communicates effectively with others.
Asks for information in a way that others are able to contribute and provide input and also answers questions in a way that is helpful to the requester.
Encourages open communications, valuing differing points of view.
Confronts difficult situations with others.
Maintains objectivity and emotional control in conflict situations.
Uses negotiation skills to resolve conflicts.
Can find common ground with others and obtain cooperation from various parties.
Presents numerical information accurately and effectively.
Deals with conflict without becoming confrontational.
Develops and maintains positive and cooperative working relationships with others.
Composes concise, clear and well-researched documents which are suitable for the intended audience and situation.
Speaks in a clear, easily understandable manner using correct grammar with the ability to clarify when asked for further detail or explanation appropriate to the audience and situation.
Creates an environment where appropriate information is shared, all viewpoints are encouraged and active listening is demonstrated.

* Accountability

Accepts personal responsibility for quality and timeliness of work.
Reflects a belief that the results achieved are a direct result of his or her personal decisions and actions.
Refuses to offer or accept excuses for failures.
Displays a sense of urgency and willingness to put in extra time and effort in crisis situation.
Makes needed changes to improve performance.
Measures personal accomplishments against a standard of excellence.
Takes responsibility for own actions and accomplishments.
Assumes responsibility to follow through on assignments making sure they are fully completed.
Follows through on commitments made.

* Achievement Orientation

Sets and achieves challenging goals.
Measures goal attainment regularly.
Demonstrates persistence and overcomes obstacles.
Measures personal accomplishments against a standard of excellence.
Commits to doing the best job possible.
Devotes the necessary effort and energy to do what is required consistently producing high quality work.
Sets high standards to complete assignments in a thorough, accurate and safety manner within the established guidelines.
Makes good use of time so work is planned and organized effectively.
A quality work product is achieved in a reasonable amount of time.

- * Positive Attitude/Enthusiasm
 - Displays a contagious optimism about the work to be done, work with customers, peers, senior management, and department policies.
 - Has and shows a positive and constructive sense of humor.
 - Displays energy and enthusiasm.
 - Knows and is able to use a sense of humor and positive attitude to ease tension and work out problems.

- * Ethics/Integrity
 - Considers the county's statement of vision, mission, values and code of ethics in making decisions and taking action.
 - Practices what he/she preaches.
 - Willing to take necessary actions when serious ethical issues are at stake.
 - Treats employees that report to you fairly and equitably.
 - Maintains confidentiality, builds trust that private information remains private.
 - Creates a reputation of trustworthiness based on actions, decisions and communication.
 - Demonstrates the highest level of integrity when conducting business representing the county.
 - Takes pride in contributing to the organization's success and demonstrates values.

- * Decision Making
 - Gathers and analyzes information skillfully, developing alternative solutions.
 - Initiates solutions independently adhering to established policies, processes and procedures.
 - Critical problems are recognized and given priority in problem solving and decision-making.
 - Uses a systematic approach to problem solving and decision- making.
 - Considers a broad range of internal and external factors when solving problems and making decisions.
 - Meets challenges with resourcefulness.
 - Develops innovative approaches and ideas.
 - Displays the willingness to make decisions.
 - Exhibits sound and accurate judgment.
 - Supports and explains reasoning for decisions.
 - Includes appropriate people in the decision making process.
 - Makes timely decisions.
 - Identifies and considers possible alternatives before making decisions.
 - Bases decisions on achieving the best possible outcome.
 - Can make decisions on limited but adequate information.
 - Uses a mix of analysis, wisdom, experience and judgment.
 - Recognizes and analyzes work related problems by reviewing information, conditions and solutions prior to taking action.
 - Displays good judgment and sound thinking skills.
 - Shows initiative and resourcefulness in solving problems.
 - Is able to respond effectively in stressful or emergency situations.

- * Adaptability/Flexibility
 - Adapts to changing conditions and situations in work responsibilities.
 - Accepts constructive criticism and suggestions and uses this information to improve performance.
 - Deals with anger, frustration and disappointment in a mature manner.
 - Maintains objectivity in conflict situations.
 - Seeks solutions acceptable to all.

Able to change the approach or method to best fit the situation.
Changes in workload, locations and assignments are easily adjusted to.
Rational, efficient and a positive attitude are displayed even under pressure.
Extra time and effort is willingly given in crisis situations.
Easily adapts to changes in the work environment, workload or procedures.
Develops workable implementation plans and adapts plans as needed.
Builds commitment to new methods or change and overcomes resistance.
Prepares and supports those affected by changes.
Monitors transitions and evaluates results.
Adapts and works effectively with a wide variety of situations, individuals or groups.

- * **Impact and Influence**
 - Ideas and opinions are sought by others.
 - Can persuade others to accept his/her point of view.
 - Is adept at proposing, planning and staging ideas to increase probability of acceptance.
 - Employs strategies to gain the support and commitment of others by identifying key resources, building rapport, considering the impact of actions on others and selecting the course of action most likely to achieve the desired outcome.

- * **Attendance/Dependability**
 - Comes to work on time and has a reliable attendance record.
 - Takes responsibility for a full day's work.
 - Can be relied upon to meet deadlines and schedules.
 - Is consistent and dependable in their responsibilities.

- * **Safety**
 - Ensures that all safety regulations and requirements are adhered to.
 - Takes corrective action to eliminate potential hazards.
 - Shows a concern for worker safety.
 - Places a high priority on workplace safety.

**Minimum
Qualifications:**

- * 2 - 4 year degree in accounting with emphasis in cost accounting and/or equivalent work experience in the field
- * Experience with computerized accounting systems
- * Experience with word processing, spreadsheet computer applications