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**POWELL COUNTY, MONTANA  
POSITION DESCRIPTION**

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**I. POSITION IDENTIFICATION**

Work Unit: Accounting Office

Current Classification:

Supervisor: Powell County Commission

Title: Finance Officer

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**II. ASSIGNED DUTIES AND TASKS**

**Position overview:**

This position is responsible for all of the Accounting Office processes: budgeting, financial record-keeping, period-end closing, and financial reporting. The position develops and implements the budget pursuant to policies and protocols, working under the supervision of the Powell County Board of Commission. The position completes financial reports for State and Federal entities and special projects and presentations as assigned by the Commission. The position must coordinate with the Powell County Commission on all budgeting and financial reporting.

All other functions are included in Other Duties as Assigned. All duties are essential functions unless otherwise indicated. Job duties are not all inclusive and are subject to change.

**A. PAYROLL/HUMAN RESOURCES**

1. Processes monthly payroll:
  - a. Calculates time records to determine actual hours worked, annual leave used, and holiday or overtime compensation due.
  - b. Prepares employee payroll warrants and direct deposit ACH file.
  - c. Prepares warrants for the payment of payroll deductions and employer paid taxes and benefits.
  - d. Prepares and submits monthly reports required by the Public Employee Retirement System, Teachers Retirement System, and Sheriff's Retirement system
  - e. Prepares quarterly and annual State and Federal reports and filings.
2. Maintains employee annual leave balances and calculates calendar year-end maximum vacation balance.
3. Maintains personnel files.
4. Monitors payroll policies and procedures to ensure compliance with the Fair Labor Standards Act (FLSA) and Montana Code Annotated (MCA).
5. Makes recommendations for updates and/ or changes to the Personnel Manual to maintain compliance with FLSA and MCA.

6. Provides on-site human resource information for employer and employees.

**B. CLAIMS PAYABLE/WARRANT PROCESSING**

1. Reviews claims submitted for proper account coding and supervisor/department head approval. Makes account coding corrections as approved by the Commission and/or department head.
2. Enters invoices into the accounts payable system, prepares warrants for payments of the invoices, and assembles warrants and remittance advice for submission to payee.

**C. BUDGETING**

1. Calculates the maximum mill levy authority in accordance with MCA.
2. Works with and under the direct supervision of the Commission in regards to the budget process from coordinating with departments, budget entry, updates, resolutions, amendment resolutions, levy calculations, and inter fund transfers.
3. Prepares the Final Budget Document for submission to the Montana Department of Administration.

**D. ACCOUNTING AND FINANCIAL REPORTING**

1. Classifies and establishes governmental funds in compliance with GASB and State Department of Administration requirements by determining applicable statutory restrictions and appropriate accounting treatment and establishes corresponding general ledger and subsidiary accounts.
2. Analyzes County financial records monthly and at fiscal year end to ensure accuracy and completeness. Prepares correcting journal entries as needed.
3. Monitors and evaluates County financial activities by researching, analyzing problems and needs and designing solutions. Develops and implements accounting methods and procedures by researching and analyzing the impacts and effects of changes and implements recommendations approved by the Commission.
4. Reviews pronouncements issued by the Governmental Accounting Standards Board and Local Government Assistance Division to determine their applicability to County financial accounting and to determine necessary changes to report formats and accounting practices. Coordinates the timing and implementation of changes approved by the Commission to ensure the appropriate changes are made in financial accounting policies and practices.
5. Assists department heads with grant applications, budgets, filing of quarterly reports, departmental purchases, year-to-date budget information, financial planning, reports, and other financial activities.
6. Provides information and guidance to county elected officials, department heads, staff and the public on accounting issues and questions.
7. Maintains the County's fixed asset ledger and debt schedule.
8. Coordinates year-end close and preparation for annual audit. Provides information and assistance to external auditors to facilitate their review of County activities and audit response.

9. Prepares the year-end Annual Financial Report for submission to the Montana Department of Administration.
10. Prepares the year-end Basic Financial Statements, including notes and required supplementary information.

**E. OTHER DUTIES AS ASSIGNED**

Performs a variety of other duties as assigned by the Commission. This includes working with other departments on various projects, entering assessments for maintenance and special improvement districts into the county tax billing system, and attending continuing education, training, and seminars to obtain information and education on governmental accounting matters.

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**III. KNOWLEDGE**

This position requires considerable knowledge of accounting theory; GAAP, with an emphasis on governmental accounting and financial reporting principles; financial statement preparation, financial analysis, general ledger, accounts payable, fixed assets, and use of financial software. The position also requires knowledge of local government accounting systems and funding structures; research methods and techniques; statistics; tax policies and procedures; local, state, and federal budget and financial reporting requirements; and supervision. The position also requires the ability to present complex information to a variety of audiences with diverse levels of understanding; analyze and interpret project accounting data and problems; and communicate effectively verbally and in writing.

**Education and Experience**

The required knowledge, skills, and abilities are obtained through education (a Bachelors degree in Accounting, Business Administration, Public Administration, Finance, or related field) plus two to four (2-4) years related work experience. CPA certification, prior experience in local government or not-for-profit accounting, and extreme proficiency in computerized accounting systems preferred.

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**IV. ACCOUNTABILITY**

This position makes decisions regarding the accounting operations and services of the Accounting Office. Work requires the interpretation and application of accounting rules, regulations, and policies. Actions and services provided have a direct impact on the financial integrity of the County as a whole.

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**V. CONFIDENTIALITY**

The position requires handling non-public confidential information. The position acknowledges the confidential nature of non-public information regarding County employees and elected officials. Consistent with applicable policies and guidelines, the person in the position will respect and safeguard the privacy of employees, elected officials, and Powell County, and the confidential nature of information in accordance

with Montana State Law. Without limiting the general nature of this commitment, the person in the position will not access or seek to gain access to confidential information regarding any past or present employees, elected officials, and Powell County in the course of fulfilling job responsibilities. The person in the position hereby acknowledges that the person understands that in this context, confidential information is considered non-public information that can be personally associated with an individual.

If, in the course of executing job responsibilities, the person in the position accidentally accesses information that others might consider inappropriate for this position to access, the person in the position will notify the person's supervisors of the date and time of the access. If a question arises at a later time, it will be understood that the access was accidental. The person in the position will not disseminate any such information.

By signing this Position Description, the undersigned hereby acknowledges reading and understanding this section regarding confidentiality and agrees to abide by the terms and conditions set forth herein. Violation of confidentiality may warrant disciplinary action, up to and including, suspension, demotion, or termination of employment.

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## **VI. INDEPENDENCE OF ACTION**

The position exercises a high level of independent responsibility in performing job responsibilities. The person in this position and the Commission develop work objectives jointly and the person in this position is responsible for planning and organizing the work, resolving conflicts, and determining methods and approaches. Guidelines, manuals, and established procedures are available through GAAP, the Budgetary Accounting and Reporting Systems (BARS), the Local Government Services Division of the Montana Department of Administration, and the Montana Code Annotated. The Commission is available to provide general guidance in work activities.

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## **VII. PERSONAL CONTACTS**

This position has contacts with other County Personnel, elected officials, department heads, vendors, auditors, financial professionals, the State Department of Administration, and members of the public to exchange financial information and guidance, and coordinate activities. The person in this position interprets, clarifies, or explains accounting information in order to be responsive to questions and inquiries.

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## **VIII. WORK ENVIRONMENT/ PHYSICAL DEMANDS**

Work is primarily performed in a normal office environment, involving physical demands associated with working on a computer, communicating over the phone and in person, and some light lifting.

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

**ACCEPTED AND APPROVED:**

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Finance Officer

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Date

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Chairman, Board of County Commissioners

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Date