

## **LIVINGSTON COUNTY JOB DESCRIPTION**

### **SENIOR ACCOUNTANT - DRAIN**

**Supervised By:** Chief Deputy Drain Commissioner  
**Supervises:** Accounting Bookkeeper and other departmental employees as assigned  
**Department:** Drain Commissioner / Public Works  
**FLSA Status:** Exempt

#### **Position Summary:**

Under the supervision of the Chief Deputy Drain Commissioner, the Senior Accountant - Drain performs complex accounting work in compliance with all accounting standards, laws, and regulations. Responsibilities include auditing, analyzing, and managing financial transactions related to all established county drains under the Michigan Drain Code (Act 40 of the Public Acts of 1956, as amended), all projects undertaken by the Livingston County Department of Public Works, and all projects involving lakes that are undertaken by the County Board of Commissioners (Parts 307 and 309 of the Natural Resources and Environmental Protection Act, Act 451 of the P.A. of 1994, as amended).

#### **Essential Job Functions:**

An employee in this position may be called upon to do any or all of the following essential functions. These examples do not include all of the duties which the employee may be expected to perform. To perform this job successfully, an individual must be able to perform each essential function satisfactorily.

1. Oversees the daily management, auditing, and directing of the general ledger for all functions of the Drain Commissioner and the Department of Public Works. This includes regular drain fund (801), revolving drain fund (802), regular lake fund (841) and revolving lake fund (844), among numerous other funds. Monitors equipment revolving enterprise fund (639) established by the County Board of Commissioners to support all aforementioned functions.
2. Plans, prepares, and analyzes complex financial transactions for all functions of the Drain Commissioner and the Department of Public Works, ensuring assets, liabilities, revenues, and expenditures are recorded accurately, timely, and in accordance with applicable internal controls, laws, rules, and regulations. Ensures the county financial statements as pertaining to all functions of the Drain Commissioner and Department of Public Works are of the highest integrity.

3. Prepares annual budgets for the general fund components of the Drain Commissioners office and the Department of Public Works, as well as budgets for Livingston Regional Sanitary Sewer System (LRSS), Septage Receiving Station (SRS), and the previously mentioned component funds. Supervises all compliance efforts of the Drain Commissioners office with respect to Government Accounting Standards Board (GASB) Statement No. 34.
4. Oversees and/or assists with tracking financial, budget, payroll, and department information (both for Drain Commissioner and the Department of Public Works), such as auditing and maintaining balances, researching discrepancies, investments, assessment figures, and preparing related financial reports. Analyzes trends in revenue and expenditures to identify revenue and expense patterns. Performs sensitivity analysis for SRS promotions and pricing strategies.
5. Prepares a variety of operational and financial reports and correspondence detailing financials, statistics, month end activities, and related operations for approximately 1000 drain funds/subfunds, typically 70% of which have activity in any one year.
6. Oversees and/or sets up account records, computes accounts receivables or payables, records payments, reconciles ledger accounts, and prepares related reports.
7. Serves as a liaison between assigned operational area and employees, external vendors, and/or other interested parties or departments.
8. Develops accounting and financial policies of the Drain Commissioner and Department of Public Works ensuring consistency with generally accepted accounting principles and the policies of the County Treasurer. Presents policy recommendations to the Board of Public Works and the Chief Deputy Drain Commissioner for approval.
9. Performs special project fund accounting associated with the Department of Public Works projects. Provides monthly detailed reports required by the Board of Public Works.
10. Reviews assessment rolls prepared by department staff. Prepares summaries of special assessment data for providing notices for apportionment hearings. Provides assessment data to local units to facilitate special assessment collections and works with Equalization Department and the Board of Commissioners to facilitate approval of special assessments by the Board of Commissioners as required by law. Works with Bond Counsel and Financial Consultants as necessary to facilitate acquisition of financing for improvement projects under the Michigan Drain Code.
11. Assigns or delegates responsibility for assignment of work, directs personnel, evaluates performance of assigned employees, and assures necessary training and professional development.
12. Performs all other duties as assigned.

**Required Knowledge, Skills, Abilities and Minimum Qualifications:**

The requirements listed below are representative of the knowledge, skills, abilities and minimum qualifications necessary to perform the essential functions of the position. Reasonable accommodation may be made to enable individuals with disabilities to perform the job.

Requirements include the following:

- Bachelor's Degree in accounting or related field and five years of progressively more responsible experience in an accounting position.
- The County, at its discretion, may consider an alternative combination of formal education and work experience.
- Valid Michigan driver's license.
- Thorough knowledge of the professional public management techniques involved in budgeting, budget forecasting, financial administration and resource management, and the ability to identify and implement new best practices.
- Thorough knowledge of the principles and practices of government accounting, generally accepted accounting principles, and office procedures.
- Considerable knowledge of bookkeeping principles and practices, account balancing and reconciliation, researching discrepancies, preparing financial reports, special project accounting, and life cycle costing principles.
- Skill in assembling and analyzing data and preparing comprehensive and accurate reports.
- Skill in effectively communicating ideas and concepts orally and in writing.
- Ability to establish effective working relationships and use good judgment, initiative and resourcefulness when dealing with County employees, contractors to the County, representatives of other governmental units, professional contacts, elected officials, and the public.
- Ability to assess situations, solve problems, work effectively under stress, within deadlines, and in emergency situations.
- Skill in the use of office equipment and technology, including Microsoft Suite applications, the County's financial system software and department-specific software.

**Physical Demands and Work Environment:**

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

While performing the duties of this job, the employee is regularly required to communicate in person and by telephone, read regular and small print, view and produce written and electronic documents, and enter data on a computer keyboard with repetitive keystrokes. The employee must be mobile in an office setting, stand, sit, stoop and kneel, use hands to finger, handle, or feel and reach with hands and arms. The employee must lift or push/pull objects of up to 15 lbs. without assistance. Accommodation will be made, as needed, for office employees required to lift or move objects that exceed this weight.

The typical work environment of this job is a business office setting where the noise level is quiet and sometimes moderate.