

FINANCIAL MANAGEMENT COMMITTEE

August 3, 2020

8:30 am

PRESENT: Brad Johnson, Austin Jaynes, Mayor Rusty Barnett, Ginger Holdren, Roger Colbaugh, Tracy McAbee, and Travis Hill.

The meeting was called to order by Brad Johnson.

Quorum present.

Adopt Agenda: Motion was made by Ginger Holdren, second by Travis Hill to approve the agenda with an amendment of adding discussion topic 6b regarding the County and School Department's looking to switch from Fuelman to Exxon Mobil. Motion Carried.

Approval of Minutes: Motion was made by Ginger Holdren, second by Mayor Rusty Barnett to approve the July 6, 2020 minutes. Motion carried.

Public Comments: No Comments.

Old Business:

1. **Review Financial Management Policies & Procedures- Deferred to September Meeting:** Mr. Brad Johnson stated that new appointments should occur in the September meeting plus the Finance Department will have finished up the closing of the books in August making September the perfect meeting to defer this discussion topic.
2. **Discussion regarding the creation of an Ethics Committee and an Investigative Committee:** Mr. Brad Johnson informed the Committee that under the 81 Act, the Financial Management Committee and the Director of Finance have responsibilities in regard to ethics pertaining to Financial decisions. Mr. Johnson stated that he would like to get the County Attorney's opinion on what ethic decisions the Finance Director and Committee have the responsibility of monitoring.
3. **Discussion of Compensation Time Policy:** Finance Director, Brad Burke, referred the Committee back to page 16 of the Financial Management Policies and Procedures manual regarding the wage and hour policies section 5.2 for County offices. Mr. Burke explained that the policy states overtime is defined as any work over 40 hours in a workweek by a non-exempt employee. Mr. Burke explained that most County offices are only required to work 37.5 hours a week. According to Mr. Burke, it has been the practice to allow for straight time - compensation time from 37.5 to 40 hours. Mr. Burke informed the Committee that any time worked over 40 hours is accrued at time and a half for compensation time. Mr. Burke explained that the current manual reads that each County employee can only keep 100 hours of compensation time on the books and will be required to not work until they are able to bring their compensation time back to

the max allowed on the books. Mr. Burke further explained that the manual states any office has the ability to pay down any excess compensation time on the books.

Mr. Burke also informed the Committee that the Sheriff's department has their own policy regarding compensation time. Mr. Burke exclaimed that the Sheriff's department policy allows for 480 hours of accrued compensation time to be held on the books which is the maximum allowed under Federal Labor Law. Mr. Burke stated that he reviewed the accrued leave report this morning for the County noticing that the EMA department has the only employee over the 100-hour maximum. Mr. Burke also stated that no employees in the sheriff's dept was over the max 480-hours. Mr. Roger Colbaugh explained that the Highway Department pays down their employee's compensation time when the employee reaches more than 80 hours.

Mr. Burke stated that historical practice has allowed for each office to pay down overtime if they had the monies available in their respective budgets. Mr. Burke did state that each office used to use primary salary lines to pay these balances down but are now required to use appropriate lines. Mr. Burke reminded the Committee that the County Attorney advised that a policy be written and approved before any Overtime is paid down.

Mr. Brad Johnson wanted to know if policy states that the County Commission is required to grant payouts of compensation time. Mr. Burke stated that based on the policy he would say that the Commission should have to approve the payouts. Mr. Brad Johnson would like to get a better policy written for overtime and compensation time to help keep the liability associated with these potential payouts better monitored. Mr. Brad Burke completely agreed with that statement. Mr. Roger Colbaugh suggested that the County looking at paying down employees as soon as they reach the maximum compensation time allowed on the books. Mr. Austin Jaynes requested an updated accrued leave report to be provided to the Committee on a quarterly or monthly basis to see the time we are currently holding on the books.

Mr. Brad Burke stated that the current Employee Handbook and Financial Management Policies and Procedures manuals need some serious revisions. Mr. Burke informed the Committee that the County Attorney has completed an update to a portion of the employee handbook. Mr. Brad Johnson requested that this discussion topic come back in the September meeting.

New Business:

1. **Recent Bids:** Deputy Director of Finance, Michael Kennedy, reviewed a list of recent bids.
2. **Discussion regarding applications received for the Finance Director's position:**
Mr. Brad Johnson leads off the discussion by stating that Mr. Brad Burkes rescinding of his resignation makes the applications for his potential vacancy a moot point. Mr. Johnson wanted clarification from the Committee and Finance Department on whether we have to store these applications or can they be destroyed. Mr. Burke suggested that we refer that question to the County Attorney. It was decided to defer any action until the September meeting.
3. **Discussion regarding current RFP process- Benny Lyons and Sonja Culler:**
Commissioner, Sonja Culler, started the discussion point by mentioning that Mr. Benny Lyons was not able to attend the meeting due to family health. Ms. Culler explained to the Committee that Benny has bid out the addition to the recycle center building 4 times and has received feedback from potential bidders saying that the bidding process is too complicated. Ms. Culler explained that Summer Town Metals, a potential bidder, sent a response to the RFP stating, "I hate to do this but I will have to pass due to their being too many stipulations". Ms. Culler also stated that White's Construction, another potential bidder, stated, "I know it's not your fault but the bid process is way too complicated". Mr. Burke went through each received RFP from the 4 times we bid out the recycle center buildings. Mr. Burke explained that he does not know what complications or stipulations these firms would be discussing in regards to our RFP process.

Mr. Austin Jaynes discussed all of the current bidding requirements and suggested that the Finance Department look at adjusting the drug-free workplace affidavit to cover only construction projects. Mr. Johnson requested that Benny Lyons attend next month's meeting to discuss the topic further. Ms. Sonja Culler stated that Benny will get in contact with Mr. Kennedy to give him an idea of what complications have been pointed out to him by potential bidders. Mr. Brad Johnson requested that the Finance Department also look into the bidding requirement to see if there is anything they see that could be modified.
4. **Discussion regarding Sheriff's Department contracts with employees- Sheriff Dexter Lunceford:** Mr. Brad Johnson made the Committee aware that he has communicated with Carter County Sheriff, Dexter Lunceford. Mr. Johnson notified the committee that Mr. Lunceford will not be available to attend the meeting; therefore, he asked that this topic stay on the agenda for next month.

5. **Discussion regarding new Finance Department employees – Accounting Clerk and Human Resource Manager:** Brad Burke explained to the Committee that the job descriptions for these two new positions start on page 15 of the packet. Mr. Burke went over the job descriptions that he wrote up for the Committee. Michael Kennedy stated that these job descriptions will be put into the minutes. Mr. Austin Jaynes informed Mr. Burke that he believes the job descriptions look good. Ms. Ginger Holdren asked Brad Burke if he thinks all of the allotted funding for these positions from the Commission will be needed. Mr. Burke stated that he would like to fill the positions without using the entire monies allotted by the commission. Mr. Burke stated that he is currently planning to leave the salaries open to see qualification or experience of applicants. Mr. Brad Johnson wanted to know if Brad Burke would like to bring the selection he makes for these positions back to the Committee before final decisions have been made. Mrs. Ginger Holdren agreed that letting the Committee review these selections would be a good idea. Mr. Brad Burke stated that he can send the selection for these positions back to the Committee for review if that is what they would like.
6. **Review for approval of Fisher Auto Parts Credit Applications – Carter County School Bus Garage (\$10,000) and Carter County Solid Waste (\$5,000):** Mr. Michael Kennedy explained to the Committee that the School Bus Garage (\$10,000) and the Carter County Solid Waste Department (\$5,000) are requesting to get approval for new lines of credit with Fisher Auto Parts.

Motion was made by Ginger Holdren, second by Roger Colbaugh to approve the new lines of credit for Fisher Auto Parts with the School Bus Garage at \$10,000 and the Solid Waste Department at \$5,000.

Travis Hill	Aye	Brad Johnson	Aye
Ginger Holdren	Aye	Austin Jaynes	Aye
Rusty Barnett	Aye	Roger Colbaugh	Aye
Dr. Tracy McAbee	Aye		

All Ayes. Motion Carried

- 6b. **Discussion regarding the County and School switching from Fuelman to Exxon mobile:** Carter County Captain, Tom Smith, started off the discussion by stating that the Sheriff's department has ran into many complications with Fuelman. Mr. Smith also mentioned that the Fuelman company fees are getting excessive and recommended that the County and School department look at switching to Exxon Mobile. Mr. Smith stated that in discussion with Wayne Sams he has learned that the schools are facing similar complications with Fuelman. Mr. Kennedy explained to the Committee that both the County and School would need the same credit limits they hold with Fuelman to be moved to Exxon Mobile. Mr. Kennedy stated that the current Fuelman credit card limit for the County is \$32,700 and the limit for the Schools is

\$69,300. Mr. Rusty Barnett recommended that the County speak with the City about using their fuel pumps in case of emergency.

Motion was made by Ginger Holdren, second by Austin Jaynes to approve the County and Schools switching from Fuelman Cards to Exxon Mobile cards with the Credit limit for the County being \$32,700 and the credit limit for the Schools being \$69,300.

Travis Hill	Aye	Brad Johnson	Aye
Ginger Holdren	Aye	Austin Jaynes	Aye
Rusty Barnett	Aye	Roger Colbaugh	Aye
Dr. Tracy McAbee	Aye		

All Ayes. Motion Carried

7. **Updates from the Finance Director:** Mr. Brad Burke thanked the Committee for their support. Mr. Burke informed the Committee that the Finance Department is still in the process of closing out the 2019-20 fiscal year. Mr. Burke also responded to Ms. Ginger Holdren's question about insurance recovery in regards to the Landfill.
8. **County General Update:** Mayor Rusty Barnett stated that he will be extending executive order number 5 till August 29, 2020 with changes to page 3 to give exception to the School system. Mr. Barnett also informed the Committee that his office has been in discussion with Northeast State Community College in regards to leasing options. He also mentioned that the County Coroner's vehicle should be delivered any day now. The mayor also discussed the possibility of the Correctional Annex being closed. Mr. Barnett also mentioned that he is looking to have Ron Kirby become supervisor of maintenance.
9. **County Highway Department Update:** Carter County Road Superintendent, Roger Colbaugh, informed the Committee that his office is currently removing trees and brush from weekend storms. Mr. Colbaugh wanted everyone to remember to not get fuel from the Highway Department during down times. Mr. Colbaugh updated the Committee on the current bridge projects. Mr. Roger Colbaugh asked the Committee why last month's Financial Management Committee vote to make Sequoyah Group pay back a portion of their mistake never made it to the Commission floor. Mr. Travis Hill followed up on that question by asking Mr. Brad Johnson why he did not present the approved FMC motion regarding Sequoyah Group. Mr. Brad Johnson stated that his decision to vote to forgive Sequoyah Group came from his position as a commissioner. He stated that he was absent minded in the meeting.
10. **County School Department Update:** Carter County School Superintendent, Tracy McAbee, thanked the Committee. Mr. McAbee also informed the Committee that the School system will have an alternate start to the School year.

11. **Austin Jaynes:** No Comment.

12. **Travis Hill:** Mr. Travis Hill requested that the Finance Department give a quick update on the Evergreen Project. Mr. Michael Kennedy explained that we have currently put a hold on the compensation study project due to COVID concerns. Mr. Kennedy explained that the next steps to the study would involve group meetings. Mr. Kennedy also stated that the firm hired to complete the project is headquartered in Florida.

13. **Ginger Holdren:** Mrs. Ginger Holdren commented that she agreed that Sequoyah Group should not have been charged the fee for their mistake but still thinks that Mr. Johnson should have brought the approved Financial Management motion to the Commission floor. Mr. Brad Johnson apologized to the Committee for being absent minded on this topic.

14. **Brad Johnson:** No Comments.

Adjourn: Motion made by Travis Hill, second by Austin Jaynes. **Motion Carried.**

Respectfully submitted,

Michael Kennedy

Brad Johnson, Approved for File

TERMS AND CONDITIONS

1 REQUIREMENTS FOR BID SUBMISSION.

- a. All bids must be received in a SEALED envelope clearly marked with the bid name, date, and time ON THE OUTSIDE OF THE SEALED ENVELOPE.
- b. All bid specifications must be met
- c. Vendor Information and Anti-Collusion Statement
- d. Vendor Certification Iran Divestment Act
- e. Drug-Free Workplace Affidavit Form
- f. Copy of Vendor's IRS W-9 Form
- g. Proof of Liability Insurance and License
- h. Proof of Worker Compensation Insurance
- i. Contact XXXXXXXXX by email @XXXXXX or by phone @XXXXXX to schedule visit or with questions.

VENDOR INFORMATION and ANTI-COLLUSION STATEMENT

Please print or type clearly. Complete each section entirely and verify for accuracy.

By signing this form the bidder agrees that he has not divulged to, discussed, or compared his bid with other bidders and has not colluded with any other bidder or parties to a bid whatsoever. Note: no premiums, rebates or gratuities to any employee or agent are permitted with, prior to, or after any delivery of materials. Any such violation will result in the cancellation and/or return of material (as applicable) and the removal from the bid list and could constitute a felony and result in a fine, imprisonment, as well as civil damages.

In compliance with this Invitation for Bid, and subject to all the conditions thereof, the undersigned offers, if this bid is accepted, to furnish any or all of the items and/or services upon which prices are quoted, at the price set opposite each item, to be delivered at the time and place specified herein. The undersigned certifies that he/she has read, understands, and agrees to all terms, conditions, and requirements of this bid, and is authorized to contract on behalf of the firm named below. This form must be signed personally by the bidder or the bidder's authorized agent. All signatures must be original and not photocopies.

COMPANY NAME:	
CONTACT PERSON:	
CONTACT PERSON TITLE:	
SIGNATURE OF AUTHORIZED REPRESENTATIVE:	
FEDERAL TAX ID # (or Social Security #, if applicable)	
STREET ADDRESS:	
STREET ADDRESS:	
CITY, STATE, ZIP:	
TELEPHONE NUMBER:	
FAX NUMBER:	
EMAIL:	
DATE:	

****By signing this form, the bidder signifies understanding and agreement with Carter County Government Terms and Conditions**

BIDDER'S CERTIFICATION OF COMPLIANCE
WITH
IRAN DIVESTMENT ACT
Tenn. Code Ann. § 12-12-101 et seq.

Comes _____, for and on behalf of
(Printed name of Principal Officer of Company)

_____, (the "Company") and, after being duly authorized
by the Company so to do, makes oath that:

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to the Iran Divestment Act, Tenn. Code Ann. § 12-12-106.

Signature

Title

Date

Model AFFADIVIT
(Must be attached to bid form upon submission)

DRUG-FREE WORKPLACE AFFIDAVIT OF PRIME BIDDER

STATE OF TENNESSEE – COUNTY OF CARTER

NOW COMES AFFIANT, who being duly sworn, deposes and says:

1. He/She is the principal officer for (INSERT NAME AND ADDRESS OF BIDDING ENTITY);
2. That the bidding entity has submitted a bid to Carter County Finance Department for the performance of _____;
3. That the bidding entity employs no less than five (5) employees;
4. That Affiant certifies that the bidding entity has in effect, at the time of submission of its bid to perform the _____ referenced above, a drug-free workplace program that complies with §50-9-113, *Tennessee Code Annotated*.
5. That this affidavit is made on personal knowledge.

Further Affiant saith not.

AFFIANT

SUBSCRIBED AND SWORN TO before me this _____ day of _____, 2020.

NOTARY PUBLIC

My commission expires: _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-				-			
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Carter County, Tennessee
Human Resources Coordinator
Job Description

- Monitors compliance with all local, State, and Federal Laws.
- Distributes any changes or additions to laws and regulations to employees.
- Reviews County Employee Handbook upon hire, then on at-least an annual basis; maintains and distributes updates to all employees. Coordinates with County Attorney, Finance Director, and CTAS.
- Provides guidance regarding required time recording and leave documentation to officials/department heads.
- Creates/updates any necessary forms.
- Conducts new employee orientation.
- Coordinates with employee insurance broker on employee benefits/optional programs, open enrollment, and changes.
- Assists office holders in establishing job descriptions for advertisement.
- Monitors compliance with ACA, including written communication with officials/department heads regarding excess hours worked by part-time employees.
- Maintains employee files and ensures that required documentation is obtained and filed.
- Handles workers compensation claims, insurance coverage, accident statistics, and recommends safety programs.
- Manages payroll function.
- Reviews time sheets for accuracy, completeness, timeliness, and authorization/approval.
- Prepares/updates payroll policies and procedures for approval by the Financial Management Committee.
- Stays current on relevant issues through regular training, online resources, and various other methods.
- Monitors payroll expenditures and ensures budgetary compliance.
- Works with external auditors and actuaries and provides requested payroll related data.
- Provides assistance with TCRS for County and School Department employees.
- Processes a portion of payroll.
- Ensures payroll related bank deposits are made in accordance with time requirements.
- Prepares fiscal year-end accrued leave activity reports.
- Performs other Finance Department duties as assigned.

Education and Experience Requirements

- Graduation from an accredited educational institution with minimum of two-year degree in business/human resources related areas, or
- Minimum of three years work experience in a payroll/human resource role.

Other Desired Attributes

- Positive attitude.
- Trustworthy
- Sound work ethic including punctuality, attendance, and self-discipline.
- Good interpersonal skills.
- Exceptional oral and written communication skills.

- Ability to work as a team member.
- Time management.
- Knowledge of various federal, state, and local requirements governing payroll and related activities.
- Knowledge of IRS and State reporting requirements.
- Basic governmental bookkeeping skills.
- Proficient with Microsoft Office especially Excel and WORD, and automated accounting systems.

Salary and benefits

Competitive salary plus exceptional benefits package including pension plan, paid leave (vacation, holiday, and sick), and insurance (medical, dental, and life).

Carter County, Tennessee
Accountant
Job Description

- Monitors financial reports for accuracy, completeness, and timeliness.
- Prepares, posts, and files various journal entries and proper supporting documentation.
- Reconciles payroll liability accounts on a monthly basis and maintains pertinent documentation.
- Prepares, maintains, and reconciles schedules of receivables, payables, encumbrances, and fund equity. Identifies any necessary adjustments/corrections for preparation of journal entries.
- Ensures that all Finance Department electronic and hard-copy files are properly safeguarded and archived.
- Assists with preparation and maintenance of policies and procedures regarding storage, security, and retention of county records.
- Assists with budget process including receipt and confirmation of required documents submitted by outside agencies, publication of meeting schedules and budgetary presentations, distributing budget request forms to office holders/department heads and obtaining completed requests, and prepares graphs, charts, and tables to enhance the value of the budget document.
- Maintains capital asset records and ensures all required information is included. Obtains proper documentation for additions, disposals, loss/theft, and transfers. Determines values for calculating gain or loss on disposals, value of additions involving trade-ins and donations, and recognition of capital leases. Applies proper depreciation method to depreciable assets, determines related depreciation expense, accumulated depreciation, and book value.
- Ensures that offices/departments maintain and submit annual equipment (capital and non-capital) inventories to the Finance Department, clearly and sufficiently identify (pre-numbered property tags, decals, etching) county property, and perform physical inventories according to established policies and procedures.
- Provides assistance to school bookkeepers, including disposition of audit findings/issues.
- Coordinates with office holders/department heads to ensure that grant reimbursement requests and supporting documentation is prepared correctly and filed in a timely manner.
- Prepares and maintains inventory and credit limits for all County and School Department credit cards and lines of credit.
- Assists with reconciliation and documentation of cash balances for various funds.
- Prepares special financial reports and exhibits as necessary.
- Assists with month-end and year-end closing.
- Stays current on relevant issues through regular training, online resources, and various other methods.
- Works with external auditors during annual financial and compliance audits.
- Performs other Finance Department duties as assigned.

Education and Experience Requirements

- Graduation from an accredited educational institution with minimum of two-year degree in accounting/finance, or
- Minimum of four years work experience in an accounting/finance role.

Other Desired Attributes

- Positive attitude.
- Sound work ethic including punctuality, attendance, and self-discipline.
- Trustworthy.
- Good interpersonal skills.
- Exceptional oral and written communication skills.
- Ability to work as a team member.
- Analytical thinking.
- Time management.
- Accuracy and attention to detail.
- Knowledge of various federal, state, and local requirements governing accounting and budgeting related activities.
- Understanding of basic accounting principles.
- Proficient with Microsoft Office especially Excel and WORD, and automated accounting systems.
- Understanding of Generally Accepted Accounting Principles for County Governments.
- Governmental accounting and bookkeeping skills.

Salary and benefits

Competitive salary plus exceptional benefits package including pension plan, paid leave (vacation, holiday, and sick), and insurance (medical, dental, and life).