

<b>Benchmark Job Title</b>	<b>Financial Specialist II</b>	CL -27
<b>Occupational Group</b>	Professional Administrative	

### **Job Summary**

Financial specialists perform and coordinate administrative, technical and professional work related to financial, accounting, and budgetary activities of the court, including ensuring compliance with the appropriate guidelines, policies, and approved internal controls. Financial or budget specialists may lead the work of financial technicians or administrative support staff; however, their responsibilities do not typically involve formal supervisory responsibilities. An employee in this benchmark may be the sole financial or budget staff member in a court unit and/or may report to a finance or budget supervisor or manager. Financial Specialists II prepare, update, and analyze a variety of accounting records, financial statements, and reports, oversee and assist with accounts payable and accounts receivable activities, assist with budget preparation, conduct internal reviews, develop recommendations regarding procedures for improvements, and assist with policy development regarding financial matters.

### **Representative Duties**

- Review vouchers related to various expenses incurred by the court, court staff, and others performing work for the court or adherence to applicable policies and governing guidelines. Enter data into accounting systems and electronic spreadsheets. Disburse funds to pay various invoices.
- Compile the information necessary to process victim restitution payments. Maintain ledger of restitution payments and ensure that victims receive payments. Process returned checks and returned mail. Provide customer service to victims and their representatives. Work with U.S. Attorney's Office and U.S. Probation to reconcile criminal debt accounts.
- Check figures, postings, and documents for correct entry, mathematical accuracy, and proper codes. Use accounting software, automated systems and databases to complete work, record, store, and track information. Communicate with individuals in court units to respond to questions, problems, as related to financial, budget and accounting activities. Assist in developing and maintaining a system of internal controls which assures proper segregation of accounting functions.
- Receive, review, and process CJA vouchers. Check figures, postings, and documents for accuracy and compliance. Communicate with individuals to respond to questions, problems, or insufficiencies with voucher submissions and the status of payment of vouchers.
- Assist in processing budget estimates to fund operating costs of the court unit. Assist in the preparation of justification for each objects class and preparation of the overall budget summary justification. Maintain records on all expenditures, obligations, and balances.
- Provide input to local policy and procedures for financial and accounting within the court unit, which establishes the accounting cycle in terms of action dates on estimates, formats, required justification, and the like.
- Maintain and analyze accounting records, consisting of a cash receipts journal, registry fund, and deposit fund, pre and final check registers, as well as subsidiary ledgers for allotments and other fiscal records. This includes input of transactions, performing trial balances, and reconciling the accounts through the automated system. Count monies received and deposits in the appropriate bank accounts.
- Prepare and analyze a variety of reports, charts, graphs and tables for the Clerk's office, the Administrative Office, and various other agencies.
- Review and/or perform accounts payable and accounts receivable duties and have responsibility for the accuracy and accountability of monies received and disbursed by the court. Review vouchers for

payments of expenses incurred by the court for appropriateness of payment. Accept responsibility for files and documents related to the monetary aspects of case management.

- Manage court travel plan and maintain travel records. Serve as coordinator for the court's government credit card accounts (purchase and travel cards).
- May perform cashier duties, and other duties as assigned.

### **Factor 1 – Required Competencies (Knowledge, Skills, and Abilities)**

#### **Finance**

- Extensive knowledge of judiciary policies, practices, regulations, and terminology related to court administration of financial reporting, procurement processes, and financial transactions (such as trustee payments, payments to Criminal Justice Act panel attorneys, travel expense reimbursement, victim restitution, criminal debt management, payments for procured goods and services). Comprehensive knowledge of government accounting practices, procedures, and principles, including internal controls and separation of duties. Extensive knowledge of financial systems and how to use automated systems to perform day-to-day activities. Intense knowledge of the accounts, procedures, and applicable financial automated systems of the judiciary. Skill and accuracy in working with numerical calculations. Ability to understand relationships among accounts and how financial procedures relate to the overall business of the court unit. Ability to troubleshoot errors and their probable causes.
- Extensive knowledge of the overall fiscal reconciliation process. Knowledge of standards and objectives of internal controls. Skill in preparing financial reports. Skill in monitoring and reconciling accounts and ledgers. Skill in reconciling invoices, vouchers, and records of payment.
- Comprehensive knowledge of the purpose and processes related to budget decentralization to include allotments. Knowledge of the court's processes and practices related to budget planning, execution and funds management. Knowledge of federal appropriation law, judiciary regulations and the Guide to Judiciary Policies and Procedures. Skill in independently analyzing and reviewing accounts. Ability to independently analyze financial operations and develop recommendations for improvements.

#### **Court Operations**

- Knowledge of court operations and functions. Knowledge and understanding of court documents such as orders, appearance bonds, judgments, and commitment orders. Knowledge of the use of court automated docketing database in order to obtain or research information needed to perform financial duties.
- Knowledge of and experience with Administrative Office audit policies, procedures, and standards; knowledge of audit principles.

#### **Judgment and Ethics**

- Knowledge of and compliance with the *Code of Conduct for Judicial Employees* and court confidentiality requirements. Ability to consistently demonstrate sound ethics and judgment.

#### **Information Technology and Automation**

- Skill in the use of automated equipment including word processing, spreadsheet, and database applications, as well as financial and accounting systems.

#### **Written and Oral Communication/Interaction**

- Ability to communicate effectively (orally and in writing) to individuals and groups to provide financial information and reports in understandable format. Ability to interact effectively with others, providing customer service and resolving difficulties while complying with regulations, rules, and procedures. Ability to provide and exchange accurate and timely information with individuals within and outside the court.

**Factor 2 – Primary Job Focus and Scope**

The primary focus of the job is to perform accounting and financial management activities and ensure the accountability of funds collected, deposited, distributed, and disbursed. Financial Specialists II ensure accuracy and completeness of data, quality of service, and compliance with internal controls, government requirements, regulations, and policies, while preventing legal or personal liability against the court unit executive, the circuit executive, and the employee. Financial Specialists II also independently conduct internal reviews, develop recommendations regarding procedures for improvements, and assist with policy development regarding financial matters. Financial or budget specialists at this level conduct in-depth research, analyze options, and communicate the results of the analysis, as well as advise and make recommendations to managers, executives, and/or judges on matters that take into consideration complex financial and budgetary issues. The work impacts the court's financial operations and impacts vendors and outside agencies. Errors could result in personal liability of the clerk and could cause a variety of administrative problems.

**Factor 3 – Complexity and Decision Making**

The job involves making decisions based on thorough knowledge of the policies, practices, and guidelines related to financial management within the court. Financial or budget specialists at this level usually conduct systematic reviews of financial operations and activities, resulting in recommendations regarding policies, procedures, and internal controls used by the court. Compared to Financial Specialist I positions, financial specialists at this level perform more complex accounting work, requiring more in-depth knowledge of accounting and auditing principles, as well as thorough knowledge of court operations, organization, and policies. In addition, compared to Financial Specialist I positions, financial specialists at this level are expected to work with greater independence and make policy-level plans and recommendations regarding financial operations for the court.

**Factor 4A – Interactions with Judiciary Contacts**

The primary judiciary contacts are judges and chambers staff, peers, managers, executives, staff of other court units, circuit executive office staff, and Administrative Office staff for the purpose of maintaining accounting records and reports, as well as assisting with budget preparations. At this level finance or budget specialists also interact with these contacts for the purpose of conducting internal reviews, and assisting with policy development regarding financial operations.

**Factor 4B – Interactions with External Contacts**

The primary external contacts are the public, financial institutions, other agencies, and vendors/contractors for the purpose of resolving financial questions.

**Factor 5 – Work Environment and Physical Demands**

Work is performed in an office setting and may occur at off-site locations or temporary duty stations.