



June 2019
FLSA: I = Non-Exempt
II = Exempt

ACCOUNTANT I/II

DEFINITION

Under general supervision or direction, performs routine to moderately complex professional accounting and administrative work in support of the City's financial, auditing, and accounting programs; coordinates with other staff members and the public on financial and accounting matters; gathers, prepares, and maintains fiscal records and reports; and performs related duties, as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision or direction from the Financial Services Manager. Exercises direct or general supervision over technical and administrative staff.

DISTINGUISHING CHARACTERISTICS

Accountant I: This is the entry-level classification in the professional Accountant series. Initially under close supervision, incumbents with educational training learn City accounting systems, operations, practices, and procedures. As experience is gained, assignments become more varied and are performed with greater independence. Positions at this level usually perform most of the duties required of the positions at the II-level, but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods.

Accountant II: This is the journey-level classification in the professional Accountant series. Positions at this level are distinguished from the I-level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Work is normally reviewed upon completion and for overall results.

Positions in the Accountant class series are flexibly staffed and positions at the II-level are normally filled by advancement from the I-level after gaining the knowledge, skill, and experience which meet the qualifications for and after demonstrating the ability to perform the work of the higher-level class.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Provides responsible professional and technical assistance in the administration and implementation of the City's financial, auditing, and accounting programs; complies with generally accepted accounting principles (GAAP).
- Prepares journal entries and reconciliations of general ledger, journals, subsidiary accounts, and bank statements.
- Oversees, directs and ensures the integrity of the general ledger, including evaluating and analyzing transactions, implementing accounting procedures, and preparing accurate and timely financial

- analyses and reports.
- Maintains expenditure and budgetary control accounts.
- Prepares and coordinates budget appropriation transfers.
- Assists in the preparation of and analyzes and adjusts budgets for departmental and City funds; analyzes programs and legislation to determine fiscal and budgetary impact; prepares budgetary appropriation transfers and supplemental budgets.
- Trains and evaluates the performance of assigned staff; interviews and selects employees and recommends transfers, reassignment, termination, and disciplinary actions; assigns employee duties and reviews work to ensure compliance with established standards, guidelines, and procedures.
- Ensures that reporting requirements of various federal, state and private agencies related to the accounting function are met.
- Monitors implemented City policies related to payroll, accounts payable, general ledger, and fixed assets to ensure compliance is maintained; performs follow-up procedures when compliance is not being maintained.
- Reviews reconciliations performed by other staff, preparation of journal entries, and compilation of monthly reports.
- Periodically reviews and reconciles financial data, accounting records, bank statements, and related records; prepares periodic summaries of financial transactions including account balances, revenue and expenditure statements, and cost and operating reports.
- Interprets, explains and applies general and governmental accounting/auditing standards, principles and procedures, laws, and regulations affecting the financial operations of municipal government.
- Reviews and recommends modifications to accounting systems and procedures.
- Performs other related duties as assigned.

JOB-RELATED QUALIFICATIONS

Knowledge of:

- Principles, practices, and methods of public and governmental accounting and financing, including program budgeting and auditing and their application to operations.
- General principles and practices of information systems and data processing and its applicability to accounting operations.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to government financial operations.
- Principles and procedures related to budgetary preparation, control, and development.
- Principles and practices of financial analysis, auditing, and reporting.
- Principles and practices of business organization and public administration.
- Principles and procedures of financial recordkeeping.
- City and department policies and procedures.
- Principles and practices of employee supervision, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures. Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.

Ability to:

- Make accurate arithmetic, financial, and statistical computations.

- Analyze financial data and draw sound conclusions.
- Prepare, examine, analyze, and verify, clear, complete, and concise financial documents and reports.
- Establish and maintain a variety of filing, recordkeeping, control, and tracking systems.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the City in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Learn and understand the organization and operation of the City and of outside agencies as necessary to assume assigned responsibilities.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to a bachelor's degree in accounting, business administration, or a related field. Experience in a public agency setting is desired.

Accountant I: One (1) year of experience performing professional accounting duties.

Accountant II: Three (3) years of experience performing professional accounting duties.

Licenses and Certifications:

- Possession of, or ability to obtain, a valid California Driver's License by time of appointment and a satisfactory driving record.
- Possession of a valid Certified Public Accountant (CPA) license is desired.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer, and to operate a motor vehicle to visit various City and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. Standing in and walking between work areas is frequently required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification frequently bend, stoop, kneel, and reach to perform assigned duties, as well as push and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds with the use of proper equipment. Reasonable accommodations will be made for individuals on a case-by-case basis.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.