



ACCOUNTANT I/II

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities that are associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under general supervision, performs professional level accounting duties, including general accounting, financial and statistical reporting in accordance with Generally Accepted Accounting Principles (GAAP) and governmental accounting standards; assists in auditing City funds and accounts; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

Accountant I

The Accountant I is the entry-level classification in the accountant series that allows the incumbent to develop journey level knowledge and abilities. Initially, under immediate supervision, incumbents perform the more routine professional level accounting duties while learning City policies and procedures. As experience is gained, there is greater independence of action within established guidelines. Upon successful completion of at least one year as an Accountant I and being able to perform the full scope of professional accounting duties with minimal supervision, incumbents are eligible for promotion to the class of Accountant II. This classification is distinguished from the next higher-level classification of Accountant II by the performance of the full scope of professional accounting duties and a greater degree of independence of action.

Accountant II

The Accountant II is the journey professional level classification in which incumbents are expected to perform the full scope of professional accounting duties with minimum supervision. Successful performance requires a thorough knowledge of governmental accounting procedures and the ability to exercise sound independent judgment. This classification is distinguished from the next higher classification of Senior Accountant in that the latter is responsible for the overall work of the assigned projects.

This is a flexibly staffed classification that may be filled at either level.

SUPERVISION RECEIVED/EXERCISED:

Receives general supervision from the Financial Services Manager and/or Senior Accountant. May exercise functional and technical supervision over assigned staff for assigned projects.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Performs professional level accounting duties, including general accounting, revenue tracking, accounts receivable, accounts payable, CIP, and fixed asset accounting.
- Compiles the monthly balance sheets, cash receipts, and disbursement statements; prepares journal entries and adjustments to the general ledger; prepares a variety of financial and statistical reports, including year-end and month-end reporting.
- Prepares financial and statistical statements in accordance with Generally Accepted Accounting Principles and governmental accounting standards; assists in auditing City funds and accounts; compiles and prepares financial statements, general and subsidiary ledgers, supporting schedules, and other financial and statistical reports; establishes and maintains

complete files and records related to assigned functions; participates in the maintenance of various computer files and records; inputs and retrieves a variety of fiscal and statistical information.

- Assists in maintaining budgetary control over City departmental expenditures; reviews accounting system conformity and compliance with accounting procedures and legal requirements; monitors various accounts ensuring availability of funds and classification of expenditures.
- Assigns and audits accounts and vendor numbers; reconciles records to established balances; identifies and resolves discrepancies; allocates costs to appropriate ledger accounts; makes journal entries.
- Conducts internal audits; works in conjunction with private auditors or outside consultants; verifies the classification of funds and accounts; verifies and checks accuracy of off-line computer generated reports; researches and analyzes transactions.
- Advises operating departments on established City accounting procedures and regulations; attends meetings and conferences as required.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

PHYSICAL, MENTAL, AND ENVIRONMENTAL WORKING CONDITIONS:

Position requires prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data, and using a computer. Acute hearing is required when providing phone and personal service. The need to lift, drag, and push files, paper, and documents weighing up to 25 pounds also is required.

Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification.)*

Education and/or Experience:

Any combination of education and experience that has provided the knowledge, skills, and abilities necessary for an Accountant. A typical way of obtaining the required qualifications is to possess the equivalent of:

Accountant I

One year of responsible professional accounting experience, and a bachelor's degree in accounting, business administration, finance, or a related field.

Accountant II

Two years of responsible professional accounting experience, and a bachelor's degree in accounting, business administration, finance, or a related field.

License/Certificate:

Possession of, or ability to obtain, a valid Class C California driver's license.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)*

Knowledge of:

Generally Accepted Accounting Principles (GAAP) and Basic Principles of Accounting as applied to Governmental Accounting Standards (GASB); principles and practices of municipal government accounting; principles and practices of automated financial systems; grant and fund accounting; account analyses; financial statement preparation; auditing; basic billing, and banking and collection procedures; basic principles of mathematics; applicable federal, state, and local laws, codes, and regulations; methods and techniques of scheduling work assignments; standard office procedures, practices, and equipment; modern office practices, methods, and equipment, including a computer and applicable software; methods and techniques for record keeping and report preparation and writing; proper English, spelling, and grammar; occupational hazards and standard safety practices.

Ability to:

Examine and verify financial documents, reports and transactions; prepare a variety of financial statements, reports, and analyses; analyze, post, balance, and reconcile financial data, ledgers, and accounts; direct and review the work of assigned support staff; perform mathematical calculations quickly and accurately; interpret, explain, and apply applicable laws, codes, and regulations; read, interpret, and record data accurately; organize, prioritize, and follow-up on work assignments; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Operate standard office equipment, including a computer and variety of word processing and software applications, including financial and accounting programs.

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XXX ACCOUNTANT II
AFSCME 829 ADMINISTRATIVE UNIT
NON-EXEMPT
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