

CLASS SPECIFICATION

Accountant I

Accountant II

GENERAL PURPOSE

Under general supervision, performs professional accounting duties in the analysis, preparation and maintenance of financial records and reports for various City accounts and funds; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

Accountants are responsible for performing professional accounting duties in the analysis and maintenance of a variety of accounting and financial records and systems, including the general ledger and fixed assets.

Accountant I is the entry level class for professional accounting work. Incumbents work under close supervision while being trained and gradually work more independently as knowledge and skills increase.

Accountant II is the journey level class and is expected to perform the more difficult professional accounting work requiring knowledge of governmental accounting systems and procedures and the ability to exercise independent judgment within established systems and procedures.

Accountant I and Accountant II are distinguished from Accounting Technician in that incumbents in the former class are required to understand and apply professional accounting theories, principles, terms and practices in the preparation and evaluation of financial records, transactions and reports.

Accountant I and Accountant II are further distinguished from Senior Accountant in that an incumbent in the latter class performs more complex accounting transactions and analysis and works on accounting issues of greater significance and impact on the operations and management of the City.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.

1. Reviews, analyzes, balances and/or reconciles assigned general ledger accounts and other accounting transactions, requiring the interpretation and application of professional accounting theories, principles and practices; identifies and resolves problems; performs bank reconciliations; prepares a variety of budget schedules for assigned accounts; processes City revenues and posts to the cost control system.
2. Performs other responsible accounting functions related to general ledger maintenance; identifies and researches issues, errors and problems and develops and provides recommendations to ensure issues

are fully resolved; monitors preparation of, prepares, and reviews a wide range of journal entries, including adjusting entries.

3. Maintains and reviews fixed asset and other related accounts; performs fixed asset account analysis and tags items as needed; updates and maintains fixed asset depreciation schedules; maintains database of fixed assets; periodically reconciles fixed asset schedules to general ledger.
4. Participates in the City's month-end and year-end closing and audit processes; reviews various month-end reports during closing process and identifies errors; performs complex calculations and prepares assigned month-end and year-end journal entries; performs reconciliations of account/fund balances to the general ledger; prepares monthly closing check lists for general ledger accounts; performs financial and other analysis requested by auditors.
5. Performs routine to moderate technical accounting work in the administration and maintenance of special fund accounts; balances and reconciles expenditures against invoices; monitors and prepares periodic reports on special funds and expenditures; initiates draw-downs of federal grant monies to reimburse City departments; conducts special expenditure analyses and audits to ensure full reimbursement of City costs in connection with special fund expenditures.
6. Develops, reviews, evaluates, updates, generates and/or distributes specialized accounting records, reports and spreadsheets; reviews invoices, purchase orders, direct pay requests, Cal Card statements and change order requests for accuracy and appropriate authorization for payment; compiles, calculates and analyzes technical data and information from a variety of sources; reviews, verifies and audits reports and supporting documentation, including authorizations; identifies discrepancies, resolves issues and/or notifies appropriate sources and ensures that issues are resolved; distributes reports to internal and external sources in a timely manner.
7. Provides accurate and timely information and assistance to customers; researches and handles inquiries from customers on a wide array of complex, technical matters related to areas of responsibility; identifies weaknesses in process and procedures and recommends course of action for improvement.

QUALIFICATIONS

Knowledge of:

1. Principles, practices and terminology of general accounting, including financial statement preparation and methods of financial control and reporting.
2. Basic cost and project accounting methods and procedures.
3. Methods, practices, documents and terminology used in financial recordkeeping.
4. Federal, state and local laws, regulations and court decisions applicable to assigned areas of responsibility.
5. Auditing principles and practices.
6. The uses of spreadsheets and other standard financial and business software.
7. Standard office procedures and practices.

In addition, Account II level will have **Knowledge of:**

8. The operations and requirements of the City's automated general ledger system.
9. Governmental accounting systems requirements and procedures.

Ability to:

1. Operate a computer and spreadsheet software.
2. Verify the accuracy of financial data and information.
3. Understand, interpret, apply and explain applicable laws, policies and procedures.
4. Organize, set priorities, take initiative and exercise sound independent judgment within areas of responsibility.
5. Ensure proper authorization and documentation for disbursements.
6. Analyze, post, balance and reconcile complex financial data and accounts.
7. Make accurate calculations.
8. Prepare clear, concise and comprehensive financial statements, reports and other written materials.
9. Communicate clearly and effectively, both orally and in writing.
10. Exercise tact and diplomacy in dealing with sensitive and complex issues and situations.
11. Collect, obtain, evaluate and interpret technical and specialized financial information correctly and explain information accurately and precisely to customers.
12. Maintain confidentiality of City documents and records.
13. Establish and maintain effective working relationships with City management, staff, vendors, representatives of other government agencies, customers, the public and others encountered in the course of work.

In addition, Account II level will have **Ability to:**

14. Independently develop accounting procedures and forms.

Education, Training and Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a major in accounting or a closely related field.

In addition to the required education;

Accountant I, one year of responsible professional accounting experience is preferred.

Accountant II, a minimum of two years of professional accounting experience; or an equivalent combination of training and experience.

Licenses; Certificates; Special Requirements:

A valid California driver's license and the ability to maintain insurability under the City's vehicle insurance policy may be required for certain assignments.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this job, the employee is regularly required to sit; talk or hear, both in person and by telephone; use hands to finger, handle and feel computers and standard business equipment; and reach with hands and arms. The employee is frequently required to stand and walk.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

Mental Demands

While performing the duties of this class, the incumbent is regularly required to use written and oral communication skills; read and interpret complex data, information and documents; analyze and solve complex problems; use math/mathematical reasoning; perform highly detailed work under changing, intensive deadlines, on multiple concurrent tasks; work with constant interruptions, and interact with City management, staff, vendors, representatives of other government agencies, customers, the public and others encountered in the course of work.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The employee works under typical office conditions, and the noise level is usually quiet.