

## GOLDEN SIERRA JOB TRAINING AGENCY

### ACCOUNTANT I ACCOUNT II

#### DEFINITION

To perform a variety of professional accounting work involving judgment and discretion in the analysis and application of accounting principles and practices in maintaining fiscal controls and records, preparing transactions, and developing financial and statistical reports; develop and implement accounting and financial procedures and systems; monitor and report on budget trends, financial transactions, tax billings and collections, or accounts; provide recommendations for efficiencies and improvements; and perform related duties.

#### DISTINGUISHING CHARACTERISTICS

Accountant I - This is the entry level class in the Accountant series. This class is distinguished from the journey level of Accountant II by the performance of the more routine tasks and duties assigned to positions within this series. Employees at this level are not expected to perform with the same independence of direction and judgment on matters allocated to the journey level. Since this class is typically used as a training class, employees may have only limited or no directly related work experience. Employees work under immediate supervision progressing to general supervision while learning job tasks.

Accountant II - This is the full journey level class within the Accountant series. This class is distinguished from the entry level of Accountant I by the assignment of the full range of duties of the class. Employees 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. Positions in this class are flexibly staffed and are normally filled by advancement from the entry level.

#### SUPERVISION RECEIVED AND EXERCISED

##### Accountant I

Receives general supervision from assigned supervisory or management personnel. May exercise supervision over technical and clerical staff.

##### Accountant II

Receives direction from assigned supervisory or management personnel. Exercises direct supervision over technical and clerical personnel.

#### EXAMPLES OF ESSENTIAL DUTIES - Duties may include, but are not limited to, the following:

Provide responsible professional and technical assistance in the administration, review and implementation of the departmental accounting programs and integrated accounting financial systems.

Participate in and assume responsibility for various departmental accounting functions including financial statements, general ledger, monthly statements, and special projects accounting; participate in special studies and reports.

Prepare a wide variety of financial, statistical and narrative reports, including year-end, budgetary, monthly financial statements, cash flow, investments; assist in the preparation of the Comprehensive

Annual Financial Report (CAFR) and custom reports, graphs, schedules, and other documents as needed.

Participate in the compilation and preparation of the annual budget, including assisting divisions with budget preparation, preparing and updating cash flow and cost projections and estimated revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.

Monitor and review expenditures, revenues, and budget allocations to determine financial status; analyze and reconcile expenditure and revenue accounts, including bond accounts; review and process appropriation transfer requests between accounts; reconcile bond statements and bank statements to the general ledger.

Prepare and review ledgers and journal entries; balance and maintain complex accounting records such as trusts, funds and claims; maintain and balance tax trust accounts.

Perform quality control and review procedures to ensure accounting documents are prepared accurately and in accordance with Generally Accepted Accounting Principles and agency policies.

Interpret, explain, and apply general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of the department assigned.

Provide supervision to technical and clerical staff in support of assigned department and program(s); participate in the selection of, train, motivate and evaluate assigned personnel; work with employees on performance issues; recommend discipline.

Record and maintain appropriate controls for capital assets; perform annual inventory reconciliation including inspections and reconciliation of discrepancies.

Maintain and monitor the department grant funds and ensure compliance with rules and regulations governing the use and the accounting of each grant; compile and prepare financial and other data for claims; prepare grant applications.

Track Capital Improvement expenditures and allocate funds to the appropriate Capital Improvement account.

Assist in the coordination of audits; schedule, provide information and reporting for audits; ensure availability and accuracy of required reports and documentation.

Assist with investments, portfolio management, cash management, debt management, new financing, annexations and subdivisions, and revenue and expense projections.

Review and implement accounting, auditing and financial procedures and systems.

Examine, verify and approve fiscal documents such as vouchers, warrants, requisitions and invoices. Record and review transactions in subsidiary and general ledgers; prepare trial balances, reconciliations and work sheets.

Perform related duties as assigned.

MINIMUM QUALIFICATIONS

Accountant I

Experience and Training

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

Experience:

No experience is required.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or a related field.

License or Certificate

May need to possess a valid driver's license as required by the position and in accordance with the California Vehicle Code. Proof of adequate vehicle insurance and medical clearance may also be required.

Accountant II

Experience and Training

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

Experience:

Two years of professional experience performing duties similar to an Accountant I with the Golden Sierra Job Training Agency.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or a related field.

License or Certificate

May need to possess a valid driver's license as required by the position and in accordance with the California Vehicle Code. Proof of adequate vehicle insurance and medical clearance may also be required.

KNOWLEDGE, SKILLS, AND ABILITIES

**Accountant I**

Knowledge of:

Generally accepted accounting principles, governmental accounting standards and other governmental accounting and auditing procedures.

Cost accounting, fund accounting, enterprise accounting and financial reporting.

Statutory laws, rules and regulations applicable to governmental accounting, auditing and finance, and fiscal operation related to areas of responsibility.

Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.

Pertinent local, State and Federal rules, regulations and laws.

Organization and management practices as applied to the development, analysis, and evaluation of programs and operational needs of the assigned division.

Application and operation of computerized accounting systems and spreadsheets, using common accounting and spreadsheet software.

General principles and practices of data processing and its applicability to accounting operations.

Principles and theories of internal control including indicators of fraud and risk.

Principles and techniques of property tax billing and collections. Modern office practices, methods, and computer equipment and applications related to the work.

English usage, grammar, spelling, vocabulary, and punctuation.

Techniques for effectively representing the agency in contacts with governmental agencies, community groups, and various business, professional, educational, regulatory, and legislative organizations.

Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and agency staff.

Ability to:

On a continuous basis, know and understand all aspects of the job; intermittently prepare and analyze work papers, reports and special projects; identify and interpret technical and numerical information; observe and solve problems of operational and technical policy and procedures.

On a continuous basis, sit at desk for long periods of time; intermittently twist to reach equipment surrounding desk; perform simple grasping and fine manipulation; use telephone and write or use a keyboard to communicate through written means; and lift light weight.

Prepare and maintain the full range of standard accounting records and reports.

Analyze complex data, identify discrepancies, develop accurate and concise summaries and tables and draw logical and appropriate conclusions; present technical information and data in an effective manner.

Effectively represent the agency in meetings with governmental agencies, community groups, and various businesses, professional, and regulatory organizations, and in meetings with individuals.

## Accountant I and Accountant II

Page 5 of 5

Evaluate and develop improvements in operations, procedures, policies, or methods.

Prepare clear and concise reports, correspondence, and other written materials.

Use tact, initiative, prudence, and independent judgement within general policy, procedural, and legal guidelines.

Operate accounting equipment, including calculators, personal computers and 10-key adding machine by touch.

Work with various cultural and ethnic groups in a tactful and effective manner.

Communicate effectively in writing and speaking; conduct interviews.

Establish and maintain positive working relationships with co-workers, other agency employees and the public using principles of good customer service.

Understand, interpret and apply federal, state and local laws, rules and regulations.

Prioritize and manage multiple projects and meet deadlines.

### **Accountant II**

In addition to the qualifications for the Accountant I:

Ability to:

Effectively plan, direct and supervise the work of others.