

ACCOUNTANT

DEFINITION

To perform professional accounting duties in the analysis, preparation, and maintenance of financial records and reports; provides lead support and direction for payroll, accounts payable, business licenses, cash deposits, revenue accounting, and receivables; participates in accounting for special funds and grants; maintains fixed asset records; performs difficult and detailed accounting analysis; and performs related duties as assigned. Contributes to the development of and monitors performance against the annual citywide budget; participates in the annual audit and close of the City's financial records; participates in developing, implementing and evaluating plans, work processes, systems and procedures to achieve annual goals, objectives and work standards.

DISTINGUISHING CHARACTERISTICS

This is an advanced journey level in the single level specialized Accountant class. An incumbent is required to make judgments of a more analytical, interpretive, evaluative, and creative nature. The extent to which independent judgments of such nature are required, depends on the size, scope and complexity of accounting activities, the type of supervision received, and the amount of supervisory and administrative responsibility. It is distinguished from technical and clerical accounting positions by the need to understand and apply accounting theories, principles, terms, and practices in the preparation and evaluation of fiscal records, transactions, and reports.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Accounting Manager.

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

Participate in maintaining the City's General Ledger and special funds, including setting up accounts and preparing and processing standard monthly and special journal entries; review entries for accuracy of account numbers and answering staff and department questions about appropriate accounts for charges of expenses; analyze, verify and reconcile accounts and records and processes adjusting entries; perform the reconciliation of City bank accounts and the resolution of discrepancies.

Manage payroll, accounts payable, business licenses, cash deposits, revenue accounting and receivables; review and approve all source documents to insure accuracy of account numbers, authorizations, and adequate account balances; when necessary, participate in the resolution of any accounting and operational problems.

Participate in the annual close of the City's financial records; review and analyze relevant spreadsheets and the accuracy and appropriateness of adjusting and closing entries; provide assistance during the annual audit by the City's outside auditors.

Assist in the preparation of all required financial reports; prepare statements and schedules; may assist in the preparation of the State Controller's Reports.

Assist in the development and preparation of all citywide budgets, providing information, projecting budget expenditures, and performing financial analyses. Publish the approved budget and distributes to City Council, City Manager, Departments, and the general public.

Prepare monthly and annual financial reports.

Participate in debt service accounting for the City's bonds, including accruals for payment of principal and interest and the reconciliation of accounts.

Provide support in maintaining and ensuring citywide adherence to internal control procedures and accounting standards.

Record cash receipts for various programs ensuring receipts balance; processes Finance receipts (cash, checks, credit cards, and EFT payments; and, prepares bank deposits.

Maintain and update the inventory on all City fixed assets and the systems and reports connected with fixed assets.

Process and maintain citywide developer deposits on a regular and timely basis. Identify and report any negative balance conditions to the appropriate department for resolution. Follow up and reports on status of resolution efforts.

Provide information and assistance to departments on accounting and financial reporting issues.

Assist in the resolution of computer and systems related problems.

Prepare a variety of special financial reports as needed and perform research studies, account analysis and special projects as assigned by management.

Evaluate current procedures and provides recommendations to the Accounting Manager and Director of Finance.

Perform related duties as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

Principles and practices of general, fund, and governmental accounting including financial statement preparation and methods of financial control and reporting.

Principles and practices of cost accounting; internal control and audit principles and practices.

Laws and regulations relating to the financial administration of public agencies.

City functions, including grant-supported programs and capital improvement projects, and associated financial management and reporting issues.

Monitors and reports on status of federal, state and local grants, reviews grant regulations and policies, grant contracts, amendments, and other documents to insure compliance.

Principles and practices of information technology particularly related to the processing of accounting and financial information; the operations, requirements and account codes of the City's general ledger system.

City personnel rules, policies and labor contract provisions; principles and practices of effective supervision.

Familiar with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Pronouncements.

Principles and practices of basic City government organization and procedural processes.

Technical knowledge, computer skills and other expertise needed for the specialized area of assignment.

Principles and practices of public relations and internal/external customer service techniques.

Relevant local, State, and Federal laws, rules and regulations related to area of assignment.

Ability to:

Act as lead to direct and coordinate the work of technical and clerical finance staff.

Operate a computer and spreadsheet software.

Analyze and make-sound recommendations on complex financial data and operations.

Understand, interpret, explain and apply City, State, and Federal laws regulating City financial accounting, reporting and recordkeeping

Understand and accurately use the City's Chart of Accounts, financial accounting system, understanding of fund accounting, and maintenance and reconciliation of general ledger accounts.

Develop and implement financial procedures and controls.

Perform complicated mathematical calculations and analyses.

Prepare clear, concise, and comprehensive financial statements, reports and written materials.

Exercise sound independent judgment within general policy guidelines.

Function appropriately in stressful times.

Complete assignments in an accurate manner on a timely basis.

Plan and evaluate financial procedures and systems and make sound recommendations for improvement.

Use sound judgment in recognizing scope of authority.

Establish and maintain effective working relationships with those contacted in the course of work.

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

Communicate clearly and concisely, both orally and in writing.

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 required knowledge and abilities would be:

Experience:

Three years of professional accounting experience; municipal accounting experience preferred.

Training:

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

License and Certificate

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

Physical Demands:

Essential and marginal functions may require maintaining physical condition necessary for walking, standing or sitting for prolonged periods of time; performing data entry functions using a computer; strength and stamina to lift and carry 10 pounds; vision to read printed materials on a computer screen; and, hearing and speech to communicate in person and over the telephone.