

# ACCOUNTANT I/II

Approved: July 2016

FLSA: Non-exempt

Unit: SEIU



<b>Definition</b>
Under direct or general supervision, performs a variety of professional accounting duties, including auditing, analyzing, and verifying fiscal records and reports. Prepare financial and statistical reports. Provide information to City staff regarding accounting practices and procedures. Reconcile general ledger accounts. Assists in preparing the City's annual budgets. Prepare year-end audit reports and schedules; and performs related work as required.
<b>Supervision received and exercised</b>
Receives direct or general supervision from assigned supervisor or manager. Exercises no supervision of staff.
<b>Class characteristics</b>
<p>Accountant I This is the entry-level classification in the Accountant Series. Initially under close supervision, incumbents perform a variety of professional accounting duties while learning City policies and procedures. As experience is gained, assignments become more varied, complex, and difficult and close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. 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. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.</p> <p>Accountant II This is the full journey-level classification in the 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. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management.</p> <p>These positions in the Accountant class series are flexibly staffed and positions at the II level are normally filled by advancement from the I level; progression to the II level is subject to management approval and is dependent on the incumbent (i) performing the full range of duties assigned to the II level, and (ii) acquiring the knowledge, skill, and experience necessary to meet the minimum qualifications for the II level of the series.</p>
<b>Examples of typical job functions (illustrative only)</b>
<p>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.</p> <ul style="list-style-type: none"><li>• Provides responsible professional and technical assistance in the administration and implementation of the City's financial, auditing, and accounting programs.</li><li>• Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, and Capital Improvement Program (CIP) carryover reports; assists in the preparation of the City's annual report.</li><li>• Completes month-end closing procedures by balancing funds, maintaining account structure, preparing journal entries, verifying vouchers, processing reallocation and budget adjustments, balancing cash and producing reports.</li><li>• Maintains City's housing loan accounts by applying and posting payments to individual accounts, analyzing accounts, updating spreadsheets, remitting collections to the County, and preparing mandated forms and other documentation.</li><li>• Monitors and maintains the City's bank accounts; runs bank statements; checks deposits and returned checks; resolves exceptions, and generates checks; prepares and reconciles monthly cash report.</li><li>• Prepares journal entries and reconciles general ledger and subsidiary accounts by analyzing and affirming postings from payroll, accounts payable, cash receipts, and accounts receivable; analyzes and reconciles general ledger expenditure and revenue accounts; reviews and processes journal ledger entries; prepares monthly financial reports.</li><li>• Establishes and enters the carryover budget for capital improvement projects; enters encumbrances; enters mid-year budget adjustments; updates matrices and spreadsheets.</li></ul>

- Calculates and processes monthly CalPERS retirement remittances; prepares disbursement request; assists with preparation of data for GASB 45/43 report; implements provisions of GASB 68 to ensure compliance with retirement plan funding requirements.
- Participates in the compilation and preparation of the annual budget, including assisting other departments with budget preparation, providing personnel cost projections and estimated grant revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.
- Provides data to auditors for year-end audit; responds to questions from auditors on reviewed documents or transactions.
- Performs complex financial record-keeping, analysis and reporting of various City programs and projects as assigned.
- Responds to internal and external inquiries, providing information on transactions, account balances, loan balances and other items requiring clarification.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in the field of accounting.
- Performs other duties as assigned.

### Qualifications

#### Knowledge of

- Principles, practices, and methods of public and governmental accounting including GAAP, GASB, and financing, including program budgeting and auditing and their application to operations.
- Accounting cycles and associated reporting requirement.
- General principles and practices of 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.
- Housing loan financial policies, practices and data reporting requirements.
- Retirement plan fiscal practices and data reporting requirements.
- Mathematical principles.
- Principles and procedures of financial record keeping.
- Modern office practices, methods, and computer equipment including specialized software programs relevant to work performed.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

#### Ability to

- Perform a diverse range of accounting tasks in the analysis and reporting of financial transactions.
- Prepare, examine, analyze and verify, clear, complete, and concise financial documents and reports.
- Analyze financial data and draw sound conclusions.
- Perform complex mathematical calculations.
- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, and regulations.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Operate modern office equipment including computer equipment and specialized software programs relevant to work performed.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Establish and maintain a variety of filing, record-keeping, control, and tracking systems.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- 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 graduation from a four-year college or university with major coursework in accounting or a closely related field.

- Accountant I: One (1) year of experience in governmental accounting is highly desirable.
- Accountant II: Three (3) years of experience in governmental accounting or two (2) years of experience at a level equivalent to the classification of Accountant I with City of Menlo Park.

**Licenses and certifications**

- None

**Physical demands**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be 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 occasionally bend, stoop, kneel, reach, 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.

**Environmental elements**

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.