



## ACCOUNTANT I/II

### DEFINITION

Under general supervision, performs professional accounting work related to the maintenance of County accounting records and the preparation of associated ledgers, journals, and reports.

### SUPERVISION RECEIVED AND EXERCISED

Receives general supervision or direction from assigned supervisory or management personnel.

### CLASS CHARACTERISTICS

*Accountant I:* This is the entry-level class of the professional accounting series. Initially under close supervision, incumbents perform more routine duties while learning County policies and procedures and becoming familiar with the variety of departmental systems and practices. As experience is gained, duties become more diversified and are performed under more general supervision. This class is alternately staffed with Accountant II and incumbents may advance to the higher level after gaining experience and demonstrating proficiency, which meet the qualifications of the higher-level class.

*Accountant II:* This is the journey-level class in this series, fully competent to independently perform the full range of accounting duties. Successful performance requires a thorough knowledge of governmental accounting procedures, the ability to exercise sound independent judgment within established guidelines, and skill in directing the work of others. This class is distinguished from Supervising Accountant/Auditor, which is the first full supervisory level with responsibility for general accounting and financial reporting functions. It is further distinguished from Accountant/Auditor in that the latter performs internal and external audits in addition to accounting duties.

### EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

- Reviews accounting and financial documents to ensure the accuracy of information and calculations and makes correcting entries.
- Examines supporting documentation to establish proper authorization and conformance with agreements, contracts, and state and federal regulations.
- Prepares trial balances; coordinates and calculates periodic closings.
- Prepares journal entries and reconciliations of general ledger, journals, subsidiary accounts, and bank statements.
- Compiles and prepares general and subsidiary ledgers and supporting schedules.
- Maintains expenditure and budgetary control accounts.
- Prepares and coordinates budget appropriation transfers.
- Assists in the preparation of and analyzes and adjusts budgets for departmental and County funds.
- Confers with departmental representatives and provides information regarding budgeting and accounting processes.
- Analyzes and prepares varied financial statements and reports.
- Apportions monies including secured, unsecured, impounded, redeemed, and other taxes.
- Reviews and approves claims for referral of tax monies and prepares claims for reimbursement from various State departments or agencies.

- Prepares reimbursement claims for court-related expenditures, child custody, or other state-mandated programs.
- Analyzes programs and legislation to determine fiscal and budgetary impact, and prepares budgetary appropriation transfers and supplemental budgets.
- Reviews and recommends modifications to accounting systems and procedures.
- Provides technical support to outside auditors and governmental program auditors.
- May direct the work of office and technical support staff on a project or day-to-day basis.
- Attendance and punctuality that is observant of scheduled hours on a regular basis.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Principles, practices, and terminology of general fund, and governmental accounting.
- Principles and practices of business data processing, particularly as related to the processing of accounting information.
- Applicable laws regulating public fiscal operations.
- Budgeting principles and terminology.
- Basic auditing and reconciliation principles and methods.

### **Skill in:**

- Analyzing, balancing reviewing, interpreting, and reconciling financial reports and transactions.
- Verifying the accuracy of financial data and information.
- Ensuring proper authorization and documentation for disbursements and other transactions.
- Preparing clear, concise, and complete financial reports and statements.
- Exercising sound independent judgment within established procedural guidelines.
- Making accurate mathematical and statistical calculations.
- Maintaining accurate records and files.
- Establishing and maintaining effective working relations with those contacted in the course of work.

### **Education and Experience:**

*A combination of the required experience, education, and training that would provide the essential knowledge, skills, and abilities is qualifying; however, education may not solely substitute for the required experience.*

Accountant I: Equivalent to graduation from a four-year college or university in accounting, finance, business administration, economics, or a closely related field. Professional accounting support work may be substituted for the education on a year for year basis.

Accountant II: In addition to the above, two years of accounting experience, equivalent to the County's class of Accountant I. Preferably in a governmental or public agency.

### **Licenses and Certificates:**

- Possession of, or ability to obtain and maintain, a valid California or Nevada Driver's License and a satisfactory driving record.

## **PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and to visit various County and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person 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, typewriter 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. Reasonable accommodations will be made for individuals on a case-by-case basis.

### **ENVIRONMENTAL CONDITIONS**

Employees work primarily in an office environment with moderate noise levels and controlled temperature conditions, and occasionally in the field where they may be exposed to inclement weather. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

### **WORKING CONDITIONS**

If assigned to a Law and Justice Department, incumbents must pass a thorough background investigation.