

## **ACCOUNTANT I/II**

### **GENERAL:**

Under general supervision to perform professional and paraprofessional accounting and auditing work; to record and report financial transactions for the City; to review departmental accounting records for accuracy; to prepare financial reports, statements and special financial analyses; and to perform related work as required.

### **DISTINGUISHING CHARACTERISTICS:**

**Accountant I** is the entry-level class in the professional Accountant series. Initially under closer supervision, incumbents perform a variety of duties in professional accounting while learning city policies and procedures. As experience is gained, there is more diversity in assignments and greater independence of action within established guidelines. This class is flexibly staffed with Accountant II and incumbents may advance to the higher level after gaining experience and achieving proficiency which meets the requirements for Accountant II.

**Accountant II** is the professional level class in the series. Successful performance requires a thorough knowledge of governmental accounting procedures and the ability to exercise sound independent judgment. Positions in this class perform the full range of duties and are expected to have a thorough knowledge of departmental procedures and policies. This classification is distinguished from the next higher classification of Finance Manager in that the latter is responsible for the more complex and difficult duties within the department.

### **SUPERVISION RECEIVED AND EXERCISED:**

#### **Accountant I**

Receives immediate supervision from the Director of Finance or the Finance Manager depending upon area of assignment. May exercise functional and technical supervision.

#### **Accountant II**

Receives general supervision from the Director of Finance or the Finance Manager depending upon area of assignment. This classification does not supervise others but may review and correct their work, including providing technical advice on procedures.

### **REPRESENTATIVE ESSENTIAL DUTIES:** (include but are not limited to the following)

- Maintains accurate and complex fund and cost accounting records and prepares necessary financial and statistical reports that must balance
- Evaluates and re-examines journals and ledgers that pertain to revenues, expenditures and general ledgers.

- Monitors various accounts, verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems.
- Maintains and updates asset records; calculates and records capitalization of expenditures and deletion of fixed assets for appropriate funds; calculates depreciation expense; monitors and accounts for fixed asset purchases.
- Prepares work papers, financial statements and various reports for the city, state, federal and other agencies as well as for internal auditing.
- Reviews accounts payable, payroll, personnel action forms, and related calculations and processing.
- Prepares various reports for State Controller's Office, State Treasurer's Office, State Board of Equalization, and others.
- Reviews work of accounting support staff to verify accuracy, and directs corrections.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

**KNOWLEDGE, ABILITIES, SKILLS AND QUALIFICATIONS:**

**Knowledge of:**

**Level I:**

- Accounting principles and practices.
- Computer systems and applications.
- Office practices, procedures, and methods.

**Level II (In addition to the requirements of the I):**

- Government accounting and budgetary record keeping including fixed asset accounting.
- Pertinent federal, state and local laws, rules, and regulations pertaining to accountability of funds.
- Principles and practices of internal auditing.

**Skill in:**

**Level I:**

- Examining and verifying financial documents and reports.
- Preparing a variety of financial statements and reports.
- Applying rules and regulations to specific cases.
- Operating office equipment including computer terminal.
- Analyzing and drawing conclusions.
- Establishing and maintaining effective working relationships with those contacted in the course of the work.

**Level II (in addition to the requirements of the I):**

- Establishing, revising and maintaining fiscal records and procedures.
- Understanding and applying pertinent laws and policies.
- Auditing financial transactions.

**Education and Experience:** *(The following are minimal qualifications necessary for entry into the classification.)*

**Level I:**

Equivalent to a Bachelor's degree with major course work in accounting or related field.

**Level II:**

In addition to the above, three years of experience in governmental accounting at a level equivalent to the classification of Accountant I in general government.

**Physical and Environmental Characteristics:**

Mobility and manual dexterity to work in a standard office environment, use standard office equipment and attend meetings; vision to read handwritten and printed materials and a computer screen; speech and hearing to communicate in person and by telephone.

**GENERAL:**

The City reserves the right, with concurrence of the Department Head, to revise or change classification duties and responsibilities as the need arises. This description does not constitute a written or implied contract of employment. This position is included within the classified service of the City of Grass Valley.

**AN EQUAL OPPORTUNITY EMPLOYER**