

City of Stockton

ACCOUNTANT I/II/SENIOR

Deep Classed/Spec Adopted:	11/4/04
Resolution:	CS04-124
Spec Amended:	2/21/13
Ratifying Resolution:	CS2013-02-21-407
CS Status:	Classified
Unit:	SCEA/P & T
FLSA Status:	Non-Exempt

DEFINITION

Under general supervision, performs a variety of professional accounting work including recording and reporting of financial transactions ~~within~~ budgetary control for assigned funds and City departments, supports the City with its annual and internal audits, prepares financial reports, statements, audit work papers, and performs review and analysis of funds and accounts, determines impact of new accounting and auditing procedures and standards, and other related duties as assigned within the scope of the classification level.

CLASS CHARACTERISTICS

This is a deep class in which incumbents may be assigned to any of the three levels in the series, provided that they possess the required education and experience, and successfully demonstrate proficiency which meets the minimum qualifications for the class to which they are to be assigned. The Accountant I and II are distinguished from the next higher level of Senior Accountant in that the latter has responsibility for a higher degree of accounting knowledge, expertise, and ability to independently handle progressively difficult and complex assignments with less supervision.

Accountant I is the entry-level class in this professional accountant series. Incumbents perform ~~routine governmental~~ accounting and auditing duties, ~~while learning in accordance with~~ City policies and procedures, accounting profession standards, laws, and regulations, prepare financial reports, recommend and assist in the evaluation and implementation of accounting systems, provide input for and testing of internal controls, while and becoming familiar with a variety of departmental systems and practices. These duties are performed under general supervision provided by higher level administrative or accounting personnel. As additional experience and proficiency is gained, duties become more diversified and are performed under less supervision.

Accountant II is the journey level in this professional accountant series. In addition to the duties of Accountant I, incumbents in this level are expected to independently accomplish the full range of governmental accounting and auditing duties ~~and responsibilities~~ with minimal supervision. Successful performance requires a thorough knowledge of governmental accounting policies and procedures and the ability to exercise sound independent judgment within established guidelines. While primary assignments may be concentrated in specific areas of responsibility, incumbents are expected to perform work in any of the defined areas as workload and training needs dictate.

Senior Accountant is the advanced level in this professional accountant series, ~~and may act in a lead capacity.~~ In addition to the full range of professional accounting duties and responsibilities, incumbents ~~may may act in a lead capacity. provide guidance and training to other personnel.~~ The Senior Accountant must be knowledgeable in all areas of the Accounting division, and performs; serves as a resource person to other City departments; interprets appropriate rules, regulations, and contracts; complex researches and analyzes, resolves difficult and highly

technical transactions, ~~solves non-routine problems~~, and assists with City policy and procedure development. Incumbents may develop and implement complex accounting system modifications usually involving the lead of subordinate professional accounting personnel. ~~—~~This class is distinguished from Supervising Accountant in that the latter has full first-level supervisory responsibility for the Accounting division.

PRINCIPAL DUTIES (Illustrative Only)

- Maintains accounting records in conformance with generally accepted accounting principles (GAAP) applicable to government; reviews accounting documents to ensure accuracy of information and to verify proper authorization and conformance with agreements, contracts, City codes and ordinances, internal controls, and applicable laws and regulations; monitors financial transactions, reconciles, analyzes and reports financial results; and prepares adjusting journal entries involving a variety of transactions and funds.
- Compiles and prepares financial statements and supporting schedules; reviews statements and performs analytical reviews, and reconciliation of general ledger accounts to subsidiary ledgers and bank statements.
- Participates in the preparation of the Comprehensive Annual Financial Report (CAFR) and supporting schedules; and interacts extensively with internal and external auditors.
- Maintains accounting records and prepares required reports for federal, state, county, and other external funding sources in accordance with reporting requirements.
- Coordinates the administration of special assessment districts, including all regulatory compliance, debt service, and placement of assessments on the County tax roll.
- Maintains fixed asset records; analyzes expenditures for capitalization in accordance with City policy and accounting professional standards; and calculates depreciation expense.
- Interfaces with information technology and others in developing automated accounting procedures.
- Assists in the implementation of new accounting systems, establishing internal controls and procedures; advises on the impact of the general ledger, ~~—~~provides guidance and training to other City departments ~~and as well as to~~ Accountants in this series.
- Assists, advises, and communicates with other City departments related to their department financial transactions, applicable process and procedures,—s, budgets, and internal controls and with special projects.
- Collaborates and participates in Administrative Services projects including city-wide processes and procedures, budget impacts, and other central services projects.
- Monitors accounting standards and principles and recommends modifications and revisions to policies, procedures, and practices as needed for new developments.
- Senior may provide lead direction, training, and work review to a group of Accountants on a project or day-to-day basis; organizes work, sets priorities, and follows up to ensure coordination and completion of assigned work.

MINIMUM QUALIFICATIONS

Education/Experience:

Accountant I: Possession of a Bachelor's degree from an accredited college or university in accounting, finance, business administration, or a closely related field ~~(supplemented by 12 including eighteen (18) semester units or equivalent quarter hours in accounting subjects. or equivalent quarter hours of coursework in accounting or business).~~

~~○Current enrollment in the last semester or quarter of a Bachelor's degree program described above is acceptable for this position. from an accredited college or university in accounting, finance, business administration, or a closely related field (supplemented by 12 semester units or equivalent quarter hours of coursework in accounting or business). Candidate must show proof of graduation prior to the official hire date.~~

Accountant II: -Possession of a Bachelor's degree from an accredited college or university in accounting, finance, business administration, or a closely related field including eighteen (18) semester units or equivalent quarter hours in accounting subjects~~(supplemented by 12 units of coursework in accounting or business)~~ and two (2) years of professional accounting experience. Certified Public Accountant designation and public agency experience is desirable. Current enrollment in last semester or quarter of a Bachelor's degree program described above is acceptable for application to this position. Candidate must show proof of graduation prior to the official hire date in addition to demonstration of experience.

Senior Accountant: -Possession of a Bachelor's degree from an accredited college or university in accounting, finance, business administration, or a closely related field including eighteen (18) semester units or equivalent quarter hours in accounting subjects~~(supplemented by 24 units of coursework in accounting or business)~~ and three (3) years of professional accounting experience. Certified Public Accountant designation and public agency experience is desirable. Current enrollment in last semester or quarter of a Bachelor's degree program described above is acceptable for application to this position. Candidate must show proof of graduation prior to the official hire date in addition to demonstration of experience.

Other Requirements

- Must possess a valid California driver's license.
- Must be willing to work overtime as needed and during year-end closing.

Knowledge of:

- Principles, practices and terminology of generally accepted accounting principles (GAAP) applicable to government, including pronouncements of the Governmental Accounting Standards Board (GASB);
- Identification of understanding of the design and implementation of internal controls;
- Principles and practices of integrated computerized financial systems, particularly related to the processing of accounting information;
- Financial statement and footnote preparation;
- Laws, principles and practices related to the investment of public funds;

- Applicable federal, state and municipal laws, rules and regulations governing public agency accounting and finance practices, fiscal controls, and financial reporting, including requirements related to the Single Audit Report;
- City and municipal policies and procedures;
- Computer software applications used in the accounting office environment;
- Quality customer service principles and practices;
- Managing projects and meeting deadlines; and
- Basic principle of employee development and training.

Skill in:

- Verifying the accuracy of financial data and information;
- Ensuring proper authorization and documentation for financial transactions;
- Analyzing, posting, balancing, and reconciling financial information;
- Maintaining financial transactions in an integrated computerized financial system;
- Making accurate mathematical calculations;
- Correlating and using a large volume of written and numerical data;
- Directing and reviewing the work of other accounting personnel in specified work areas;
- Providing technical training and support to city staff involved in an integrated business workflow processes;
- Reviewing and interpreting financial reports, transactions and legal documents;
- Making sound independent judgments within established guidelines;
- Preparing clear, concise and complete financial reports and statements in accordance with accounting standards; and
- Establishing and maintaining effective working relationships with those contacted in the course of work.

- Physical/Mental Abilities

- Mobility - Constant sitting and bending, for long periods of time while operating a keyboard; occasional walking, bending of neck, squatting, climbing stairs, kneeling, and twisting;
- Lifting - Occasional lifting and carrying of 50 pounds or less; occasional carrying of 25 pounds or less;
- Vision - Constant use of overall visual capabilities; frequent need for use of color perception, hand/eye coordination, reading and/or close up work;
- Dexterity - Constant typing; frequent repetitive motion and writing; occasional grasping, pushing, pulling, and reaching;
- Hearing/Talking - Constant hearing and talking of normal speech in person and on the telephone;
- Special Requirements - Occasionally requires weekend, evening work or driving;
- Emotional/Psychological - Constant concentration, decision making and public contact; occasional ability to exercise sound judgment, especially under stressful situations; and working alone;

- Environmental Conditions - Occasional exposure to noise, hazardous materials i.e. dirt, dust, gas, smoke, fumes, and poor ventilation; occasional exposure to outdoor conditions, indoor cold/heat, and working around equipment and machinery; and
- Working Conditions - Primarily performed in an office environment which is typically quiet.

This class specification should not be interpreted as all inclusive. It is intended to identify the essential functions and requirement of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the American with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.

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APPROVED:

Original signed by

HAASE

DEANNA L. SOLINA, ESQ. ~~TERESIA~~

DIRECTOR OF HUMAN RESOURCES

DATE: February 6, 2013