

## **ACCOUNTANT**

### **DEFINITION**

Under general supervision, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, preparing financial statements and reports, providing information to Town staff regarding accounting practices and procedures, and reconciling general ledger accounts; assists in preparing the Town's annual budgets; prepares year-end audit reports and schedules; and performs related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from the Director of Finance. Exercises no direct supervision over staff. May exercise technical and functional direction over and provide training to lower-level staff.

### **CLASS CHARACTERISTICS**

This is a single position professional accounting classification. Incumbents perform the full range of accounting and financial record keeping functions under general supervision. Responsibilities require the use of tact, discretion, and independent judgment. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management. This class is distinguished from the Director of Finance in that the latter has overall responsibility for all finance programs, functions, and activities, and for developing, implementing, and interpreting public policy.

### **EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only)**

*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.*

- Provides responsible professional and technical assistance in the administration and implementation of the Town's financial, auditing, and accounting programs.
- Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, Council reports, and other financial documents and analysis.
- Monitors expenditures, revenues, and budget allocations to determine the Town's financial status and prepares custom reports, graphs, and schedules as needed.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of municipal government.
- Analyzes and reconciles expenditure and revenue accounts, verifying availability of funds and classification of expenditures; reviews and processes appropriation transfer requests between accounts; reconciles statements to the general ledger; researches and analyzes transactions to resolve problems; prepares monthly and year-end journal vouchers for a wide variety of financial programs.
- Participates in and assumes responsibility for various accounting and finance programs including financial statements, general ledger, monthly statements, and special projects accounting; conducts and prepares special studies and reports.

- Reviews and processes payroll, including researching and correcting discrepancies as required; processes personnel transactions making appropriate adjustments/changes in the payroll system; prepares reports and payments for employee benefits; prepares 1099 and W-2 forms; prepares quarterly Federal and State tax reports.
- Records and maintains appropriate controls for fixed assets; updates fixed assets database and calculates depreciation annually.
- Processes purchase order and requisition requests; ensures completion of documentation, fund availability, and account information; obtains appropriate approvals for processing.
- Coordinates the maintenance of the Town's financial software system; provides support to other departments and staff on system functionality.
- Participates in the preparation of audit schedules and reports for external auditors and assists the Director of Finance during the annual auditing process.
- Prepares and processes reports and records including cash flows, historical summaries, charts, graphs, and various memos and letters.
- Receives, reviews, and processes various reports and records including payment authorizations, financial statements, and bank statements, checks, and receipts.
- Participates in the compilation and preparation of the annual budget, including assisting departments with budget preparation, providing personnel cost projections and estimated revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.
- 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:**

- Modern principles, practices, and methods of public and governmental accounting and financing, including budgeting, payroll processing, and auditing and their application to municipal operations.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- General Accepted Accounting Principles (GAAP) and Governmental Accounting Standard Board (GASB) regulations, practices, and principles.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to municipal financial operations.
- Principles and practices of business organization and public administration.
- Research and reporting methods, techniques, and procedures.
- Technical report writing and preparation of correspondence.
- Record keeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to work.
- 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 Town staff.

### **Ability to:**

- Analyze financial data and draw sound conclusions.
- Prepare clear, comprehensive, and concise financial statements and reports.
- Analyze, interpret, summarize, and present financial and accounting information and data in an effective manner.

- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, and regulations.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Maintain confidentiality and carry out a variety of complex instructions in a responsible and independent manner.
- 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.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- 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 an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and two (2) years of responsible professional public accounting experience.

**Licenses and Certifications:**

- Possession of, or ability to obtain, a valid California Driver's License by time of appointment.

**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 in 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 weighing 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.