

SAN BERNARDINO MUNICIPAL WATER DEPARTMENT CLASSIFICATION SPECIFICATION

TITLE: ACCOUNTANT I/II

DATE: 10/3/2017

JOB CODE: 21711/21715

FLSA STATUS: NON-EXEMPT

UNIT REPRESENTATION: GENERAL

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

DUTIES SUMMARY

Under general supervision, to perform a variety of professional level accounting functions in the preparation and maintenance of financial records, reports, and statements; to conduct technical, financial, and statistical analyses associated with a variety of programs including general accounting, accounts payable, accounts receivable, and assist with formulation and monitoring of operating and capital budgets; may exercise technical and functional supervision over technical accounting staff as assigned; and perform related work as required

DISTINGUISHING CHARACTERISTICS

Accountant I

The Accountant I is the entry level class within the professional Accountant series and is expected to learn to perform a variety of routine to moderately complex duties in the preparation of accurate and timely accounting and financial records. Incumbents initially perform routine and less complex professional level accounting related responsibilities, however, steadily receive more complex duties as experience is gained. This class is distinguished from the Accountant II in that an incumbent is expected to perform assigned duties under direct supervision while learning the duties of the position. Typically, an incumbent can generally expect to progress to the higher level class of Accountant II after gaining the requisite experience and demonstrating proficiency and full performance at the higher level.

Accountant II

The Accountant II is the journey level class within the professional Accountant series and is responsible for performing a full range of accounting and financial transaction related duties. Incumbents are expected to demonstrate a complete understanding of all applicable policies, procedures, and work methods associated with assigned duties. Work requires the knowledge and application of accounting principles and practices and applicable accounting standards and requirements, as well as substantial familiarity with the Department's financial management practices and procedures. Incumbents participate in preparing and interpreting financial statements and reports and establishing new accounting procedures and controls and may often have contact with other Department employees, businesses, and the public. This class is distinguished from Accountant I in the skill level required and the incumbent's knowledge of specialized areas of accounting, such as grants and fund accounting, requiring in-depth knowledge of applicable accounting principles and standards. This class is further distinguished from Accountant I in that incumbents are expected to perform assigned duties with minimal supervision and a high degree of independence within established procedures.

EXAMPLES OF DUTIES

The following duties are typical essential duties for positions in this classification. Any single position may not perform all of these duties and/or may perform similar related duties not listed here:

- Provide courteous and expeditious customer service to the general public and City and Department staff;
- Routinely adhere to and maintain a positive attitude toward City and Department goals;
- Perform tasks related to the daily accounting functions of the Finance division;
- Perform analyses on various accounts as needed for audit and other purposes;
- Monitor expenditure and revenue activity;
- Post and maintain financial records for various accounts and funds;
- Participate in the preparation of mid-year and end-of-year budget documents;
- Participate in formulating, implementing, and administering annual operating budgets, including recommendations for budget adjustments as necessary;
- Assist staff in the analysis of monthly and periodic budget and expenditure reports, including researching variances;
- Provide analysis of other financial reports as required;
- Assist in monitoring and accounting for grant programs;
- Build databases and spreadsheets of financial, budgetary, and other data;
- Assist in preparation of reports and recommendations for various financial projects as assigned;
- Assist senior staff and auditors in the preparation and completion of various financial audits;
- Make adjusting and closing accounting journal entries and prepare or assist in preparing year-end audit schedules;
- Participate in the preparation of financial statements;
- Prepare clear, concise, and comprehensive financial analyses and financial reports to illustrate the results of those analyses;
- Maintain detailed asset and depreciation records in accordance with acceptable accounting procedures and internal policies;
- Perform tasks related to banking, investments, cash flows, and daily balancing of receipts;
- Conduct or assist in conducting audits of cash or other accounts as required;
- Assist in performing research projects;
- Assist in developing new processes or procedures as deemed necessary;
- Perform related work as required.

GENERAL QUALIFICATIONS

Any combination of education, training, and experience that would likely provide the knowledge, skills, and abilities to successfully perform in the position is qualifying. A typical combination includes:

Knowledge of:

- Fund accounting;
- Principles, methods, practices, and technologies of public sector finance, accounting, auditing, budgeting, and investment.
- Laws regulating public finance, fiscal operations and governmental financial reporting at the federal, state, and/or local level;
- Modern office equipment and procedures;
- Computer operating methods;
- Word processing, spreadsheet, and/or database software at an advanced proficiency level;
- Basic English usage, spelling, grammar and punctuation;
- Basic customer service principles.

Ability to:

- Make general journal entries and inter-departmental transfers;
- Analyze data and draw logical conclusions;
- Analyze and solve problems;
- Interpret and apply related laws, ordinances, rules, regulations, policies, and procedures;
- Prepare and maintain accurate and complete reports and records;
- Maintain accurate and interrelated financial records, identify and reconcile errors, recommend and implement solutions;
- Prepare clear, concise, and comprehensive financial analyses;
- Prepare financial statements and reports;
- Operate a computer accurately and efficiently;
- Understand pertinent procedures quickly and apply them without immediate supervision;
- Make comparisons quickly and accurately;
- Utilize word processing, spreadsheet, and database programs at an advanced level, including development of complex level spreadsheets with formulas and calculations of above average difficulty;
- Write legibly;

- Speak clearly and distinctly;
- Maintain alpha and numeric manual and electronic filing systems;
- Understand and carry out oral and written instructions with substantial independence;
- Work under moderate stress conditions;
- Establish and maintain effective relationships with those contacted in the course of work;
- Maintain a driving record which meets Vehicle Code Standards and is acceptable to the Department and its insurance carrier.

MINIMUM QUALIFICATIONS

Accountant I

Education: Equivalent to a Bachelor's degree from an accredited college or university with major coursework in financial accounting, financial management, business administration, or a closely related field.

Experience: One (1) year of accounting experience, preferably in a fund accounting environment, and proficiency in the use of computers and spreadsheets.

Accountant II

Education: Equivalent to a Bachelor's degree from an accredited college or university with major coursework in financial accounting, financial management, business administration or a closely related field; and

Two (2) years of accounting experience in a fund accounting environment, preferably in a public agency, and advanced level proficiency in the use of computers and spreadsheets.

NECESSARY SPECIAL REQUIREMENTS

Possession of a valid Class "C" California Driver's License. For out of state applicants, a valid Driver's License is required and a valid Class "C" California Driver's License must be obtained within ten (10) days of appointment (CA Vehicle Code 12505c).

PHYSICAL TASKS AND ENVIRONMENTAL CONDITIONS

There is frequent need to stand, sit, stoop, walk, and perform other similar actions during the course of the workday. Employee accommodations for physical or mental disabilities will be considered on a case-by-case basis.

Incumbents require sufficient mobility to work in an office setting and operate office equipment, transport materials and supplies weighing up to 25 pounds, and to travel to various locations. Must be able to see in the normal visual range with or without correction with vision sufficient to read small print, computer screens and other printed documents. Must be able to hear in the normal audio range with or without correction. Employee accommodations for physical or mental disabilities will be considered on a case-by-case basis.

CAREER LADDER

From: Accountant I

To; Accountant II

To: Senior Accountant

Job Description:

BOWC Approved

9/14/2004

Rev:

8/4/2009

Rev w/title change:

10/3/2017

Testing Standards: App Review/Supp App Review