

CITY OF RIO VISTA

ACCOUNTANT I/II

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under general supervision, performs the full range of professional level accounting tasks and duties, including maintaining, developing and analyzing fiscal statements and records; prepares financial statements in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

Accountant I

This is the entry level class in the professional Accountant series and, initially under closer supervision and within well established procedural guidelines, is responsible for performing the more routine and less complex technical accounting functions. An incumbent may advance to the next higher classification of Accountant II upon meeting the employment standards for that class and receiving approval from the Department Head. This classification is distinguished from the next higher classification of Accountant II by the performance of the more routine and less complex professional level duties.

Accountant II

This is the full journey level class in the professional Accountant series and is responsible for a full range of professional accounting work including the more complex and technical accounting functions. Incumbents are expected to have a thorough knowledge of governmental accounting systems and procedures. This classification is distinguished from the next lower classification of Accountant I by the performance of the more complex accounting functions including detailed federal and state reporting requirements.

SUPERVISION RECEIVED/EXERCISED:

Accountant I

Receives immediate supervision from higher level administrative positions. May exercise technical supervision over assigned support staff

Accountant II

Receives general supervision from the higher level administrative positions. May exercise technical and functional supervision over assigned professional, technical or lower level support staff.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Participates in and may supervise the posting, balancing, and reconciliation of the general and subsidiary accounts; controls budget for the various funds and projects determining if funds are available and expenditures properly classified; researches and analyzes transactions to resolve budget

problems; provides analysis of available funds at management's request; analyzes budget transactions.

- Participates in the maintenance and analysis of all General Ledger Accounts, and other account subsystems such as accounts payable, accounts receivable, payroll, inventory, fixed assets including land, building and facilities, revenues, and utility billing systems.
- Conducts tax increment and bond research; calculates interest on loans, and prepares a variety of reports regarding indebtedness for federal grants and loans.
- Prepares financial statements, schedules and other statistical and financial reports; prepares work papers, financial statements and various reports for federal and state agencies as well as for internal accounting; prepares fund balance projections and reviews with management.
- Examines, reconciles, balances and adjusts accounting records; reconciles and prepares complex bank reconciliation for multiple accounts on an all funds basis; participates in central accounting functions such as preparing adjusting entries, fiscal year closing adjustments and documents for auditors.
- Monitors and reports on the status of federal programs; reviews and audits grant contracts, amendments and other documents to insure grant compliance.
- Recommends or implements changes in accounting systems and procedures; identifies and resolves problems and inconsistencies involved in maintaining accounting controls; prepares recommendations and invests surplus funds.
- Coordinates accounting related activities with other divisions and/or City departments; answers questions and develops procedures for preparing accounting transactions pursuant to GAAP and procedures.
- Performs complex accounting transactions such as capital projects, trusts and bond inquiries, monitors grants and related costs/expenditures within prescribed governmental accounting systems.
- Prepares analysis and work papers in preparation for audit examination pursuant to Generally Accepted Accounting Principles (GAAP), and Generally Accepted Auditing Standards (GAAS).
- Conducts departmental or business audits and makes reports regarding findings; audits contracts for payment.
- Interprets data and generates related statistical and fiscal reports; prepares and submits accounting information for data processing and input data into the computer.
- Monitors and controls revenues, expenditures, vouchers and the allocation of costs; prepares cash flow projections for managerial use.
- Explains charges to customers for City-provided services as needed.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.

WORKING CONDITIONS:

Position requires prolonged sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing reports using a computer keyboard. Additionally, the position requires near and far vision in reading written reports and work related documents. Acute hearing is required when providing phone and personal service.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification)*

Education and/or Experience:

Any combination of education and experience which would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Accountant I

Two years of accounting and financial work, and a Bachelor's degree in accounting, business administration or a related field

Accountant II

One year of experience equivalent to that of an Accountant I, and a Bachelor's degree in accounting, business administration or a related field.

License/Certificate:

Possession of, or the ability to obtain, a valid class C California driver's license may be required for some positions.

KNOWLEDGE/ABILITIES/SKILLS *(The following are a representative sample of the KSA's necessary to perform essential duties of the position)*

The level and scope of the knowledge and abilities listed below vary according to the I versus II levels.

Knowledge of:

Generally Accepted Accounting Principles and Procedures (GAAP); General Accepted Auditing Standards (GAAS); rules and regulations governing federal, state and local programs; Code of Federal Regulations; Redevelopment Agency financial guidelines and reporting requirements; principles and methods of municipal government accounting and auditing; principles of financial administration, including budgeting and reporting; internal auditing controls; financial and managerial analysis; cost accounting and analysis; business law; basic economics; modern office procedures, practices, methods and equipment; research techniques.

Ability to:

Perform complex accounting transactions and analysis; recognize and resolve accounting, auditing, and internal control situations; examine and verify financial documents and reports; prepare a variety of budgets, financial statements, reports and analyses; recommend and implement changes in accounting and internal control procedures; reconcile financial documents and reports; analyze data, draw logical conclusions and make independent decisions; perform accounting transactions pursuant to GAAP and procedures; prepare a variety of financial

statements, reports and analyses; operate calculator, computer terminal, related office equipment with proficiency; accurately interpret data processing reports; supervise, train and evaluate clerical, technical and lower level professional staff; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Operate an office computer and a variety of spreadsheet, accounting program and software applications.