



May 2007
FLSA: EXEMPT

ACCOUNTANT I/II

DEFINITION

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

SUPERVISION RECEIVED AND EXERCISED

Receives direct or general supervision by the Assistant Finance Director. Exercises function and technical direction over and provides training to lower-level accounting personnel.

CLASS CHARACTERISTICS

Accountant I: This is the entry-level class in the professional accounting series. Initially, under direct supervision, incumbents exercise limited discretion and independent judgment in performing accounting and financial activities and may specialize in one or more routine departmental accounting programs. As knowledge and experience are gained, the work becomes broader in scope; assignments are more varied and are performed under more general supervision. Successful performance of the work requires good knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management. This class is alternately staffed with Accountant II and incumbents may advance to the higher-level class after gaining the knowledge, skills, and experience that meet the qualifications for and demonstrating the ability to perform the work of the higher-level class.

Accountant II: This is the journey-level class in the professional accounting series. Incumbents exercise a high level of discretion and independent judgment in performing the full range of routine and complex departmental accounting and record-keeping programs. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management. This class is distinguished from Senior Accountant in that the latter is responsible for more complex and higher-level accounting functions, exercises a higher level of discretion, and performs under general direction by the Assistant Finance Director.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modifies, 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.

- Examines and corrects accounting transactions to ensure accuracy; prepares journal entries and reconciles general ledger and subsidiary accounts.

- Assists in preparation of quarterly and annual financial statements, and footnotes; prepares numerous financial reports.
- Analyzes and reconciles expenditure and revenue accounts, including verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems.
- Monitors cash receipts and reconciles monthly bank statements.
- Assists in preparing audit schedules for external auditors and assists management during the annual auditing process.
- Inventories capital assets; maintains and updates capital asset, insurance, and bond activity accounting records; prepares related reports.
- Performs accounting and financial calculations and analysis.
- Provides training in the use of the Town's computerized financial system and assists departmental personnel with proper expenditure coding, document processing, and other accounting related activities.
- Reviews internal control procedures and makes process recommendations.
- Assists with special projects as required.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of governmental accounting and public finance administration and budgeting, auditing, and reconciliation; municipal taxation and revenue management.
- Practices and techniques of automated and manual financial and accounting document processing and record keeping.
- Financial research and report preparation techniques.
- General principles of risk management related to the functions of the assigned area.
- Applicable Federal, State, and laws, codes, regulations, and guidelines as they pertain to municipal finance.
- Records management principles and practices.
- Modern office practices, methods, and computer equipment.
- Computer applications related to the work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for dealing effectively with the public, vendors, contractors, and Town staff, in person and over the telephone.
- Techniques for providing a high level of customer service to the public and Town staff, in person and over the telephone.

Ability to:

- Perform difficult, professional, and technical accounting and financial support work accurately and in a timely manner.
- Maintain accurate financial accounting records for special accounts and projects and prepare clear and accurate reports for informational, auditing, and operational use.
- Reconcile accounts, records, reports, and journals.
- Prepare financial and/or auditor statements, schedules, and reports.
- Interpret, apply, and explain complex laws, codes, regulations, and ordinances.
- Review and verify accuracy of data.
- Analyze financial data and draw sound conclusions.
- Work on multiple projects with competing priorities effectively and in a timely manner; organize and prioritize timelines for self and others in an effective and timely manner.

- Evaluate and develop improvements in operations, procedures, policies or methods.
- Analyze situations accurately and develop effective course of action.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Prepare clear, complete, and concise financial statements and reports.
- Establish and maintain a variety of files and records.
- Organize own work, set priorities and meet critical time deadlines.
- Operate modern office equipment, including computer equipment and specialized software application 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 and maintain effective working relationships with those contacted in the course of the 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:

Accountant I/II: Equivalent to graduation from a four-year college or university with major coursework in accounting or a closely related field.

Accountant I: One (1) year of responsible professional accounting experience.

Accountant II: In addition to the above, two (2) years of responsible professional accounting experience equivalent to the Accountant I at the Town of Apple Valley.

License:

- Valid California class C driver's license with satisfactory driving record and automobile insurance.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and to visit various City and meeting sites; 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 work areas and walking between work areas may be required. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter 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 necessary to perform job functions.

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.