

# CITY OF LOS BANOS

## Job Description

<b>POSITION TITLE</b>	ACCOUNTANT I ACCOUNTANT II
<b>DEPARTMENT</b>	FINANCE
<b>EMPLOYMENT CATEGORY</b>	REGULAR
<b>EMPLOYMENT LEVEL</b>	STAFF

### **DEFINITION**

To perform routine and professional level accounting tasks and duties assigned to classes within the Accountant series including maintaining, developing and analyzing fiscal Statements in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards: administering policies, procedures and work methods associated with assigned duties; performing other related duties as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives direct supervision from the Finance Director. May receive general supervision from other personnel as assigned. Accountant II's may also exercise general supervision over other personnel as assigned.

### **DISTINGUISHING CHARACTERISTICS**

#### **Accountant I**

This is the entry level class in the Accountant series. Assignments are generally limited in scope and are performed within an established procedural framework. Accountants have working knowledge of various aspects of the preparation of trial balances, posting of accounts, auditing simple accounts and transactions. This classification is distinguished from the Accountant II by the performance of the more routine and less complex professional level duties.

#### **Accountant II**

The Accountant II is the advanced-level position in the professional Accountant series. An Accountant II is expected to perform the full range of professional Accountant I duties. Accountant II is expected to have a thorough knowledge of governmental accounting systems and procedures. This classification is distinguished from the Accountant I position by the performance of the most complex accounting functions including detailed federal and state reporting requirements.

### **EXAMPLES OF ESSENTIAL DUTIES**

Duties may include, but are not limited to, the following:

## Accountant I

- Reliable and dependable attendance and punctuality. Examines, reconciles, balances and adjust accounting records; reconciles and prepares bank reconciliations. Participates in the positing, balancing, and reconciliation of general, grant and subsidiary accounts; controls budgets for various funds and projects determining if funds are available and expenditures properly classified; researches and analyzes transactions to resolve budgetary issues; provides analysis of available funds at management's request; analyzes budgetary transactions.
- Participates in the maintenance and analysis of general ledger accounts and various account subsystems including accounts payable, accounts receivable, inventory, fixed assets, revenues, payroll, 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.
- Monitor expenditures for grant compliance; prepare and submit related reports.
- Participates in the preparation of 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 purposes.
- Participates with the preparation and monitoring of the annual budgets, including coordinating with other departments and/or City programs.
- Participates in central accounting functions such as preparing adjusting entries, fiscal year closing journal entries and responding to information request from external auditors and others as required. Participates in departmental or business audits.
- Explains charges to customer for City-provided services as needed.
- Interprets data and generates related financial and statistical reports; prepares and submits accounting information for data processing and inputs data into the computer.
- Prepare and maintain a variety of detailed financial records and files.
- Build and maintain positive working relationships with co-workers, other City employees and the public using principles of good customer service.
- Perform other related duties as assigned.

### Knowledge of:

- Generally Accepted Accounting Principles (GAAP).
- Generally Accepted Auditing Standards (GAAS).
- Applicable laws, regulations and standard accounting practices regarding public agency accounting operations.
- Basic principles and methods of municipal governments accounting and auditing.
- Basic public administrative policies and practices.
- Principles of financial administration, including reporting and budgeting.
- Internal auditing controls.
- Financial and managerial analysis.
- Principles, practices and terminology of public agency financial, accounting, auditing and reporting functions, and municipal investments.

- Techniques for providing a high level of customer service to public and City Staff, in person, over the phone, and via all additional electronic devices.
- Modern office procedures, methods and computer equipment including financial software.
- Principles and procedures of accountant classification.
- Principles of technical report preparation.
- Basic statistical techniques.
- Use of ten-key.

**Ability to:**

- Perform a variety of routine professional accounting duties.
- On a continuous basis, know and understand all aspects of the job; intermittently analyze work papers, reports and special projects; identify and interpret technical and numerical information; observe and problem solve operational and technical policy and procedures.
- On a continuous basis, sit at desk for long periods of time; intermittently twist to reach equipment surrounding desk; perform simple grasping and fine manipulation; use telephone, and write or use a keyboard to communicate through written means; and lift or carry weight of 10 pounds or less.
- Learn and apply accounting principles to the maintenance of financial and accounting transactions.
- Learn and apply federal, state and local laws and regulations to accounting.
- Examine and verify routine financial documents and reports.
- Prepare a variety of routine financial statements, budgets, reports and analyses.
- Understand and follow oral and written instructions.
- Recognize and resolve accounting, auditing and internal control situations.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Maintain confidentiality of information.
- Communicate clearly and concisely, both orally and in writing.
- Work in a team atmosphere and participate in a variety of departmental assignments to enhance the provision of all City Services.
- Operate a calculator, an office computer, a variety of spreadsheet, accounting program and software applications with proficiency.

**MINIMUM QUALIFICATIONS**

- Must be age eighteen (18) by date of application.
- Equivalent to completion of the twelfth grade.
- Possession of a valid California Class C driver license.
- One (1) year of responsible technical or professional accounting experience; preferably within a public agency, or equivalent combination of education and experience.

## **DESIRED QUALIFICATIONS**

- Bachelor's degree, from an accredited college or university, in accounting, finance, business administration, or related field.

### **Accountant II**

In addition to the qualifications for the Accountant I:

- Participates in and may supervise the positing, balancing, and reconciliation of general, grant and subsidiary accounts; controls budget for various funds and projects determining if funds are available and expenditures properly classified; researches and analyzes transactions to resolve budgetary issues; provides analysis of available funds at management's request; analyzes budgetary transactions.
- 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 purposes; prepares fund balance and other projections.
- Performs the most complex accounting transactions such as capital projects, trust and bond inquiries, monitors grants and related costs/expenditures with prescribed governmental accounting systems.
- Conducts departmental or business audits and makes reports regarding findings; audits contracts to ensure fiscal compliance.
- Monitors and controls revenues and expenditures and prepares cash flow projections for managerial/department use.
- Prepares budget reports for department heads.
- Prepares data, schedules, reports, etc. for the annual budgets, including coordinating with other departments and accounting staff.

### **Knowledge of:**

- Cost accounting and analysis.
- Principles of supervision, training and performance evaluations.
- Rules and regulations governing federal, state and local programs.

### **Ability to:**

- Perform a variety of complex accounting transactions and analysis.
- Perform financial and accounting transactions in accordance with generally accepted accounting principles and city procedures.
- Prepare, or assist in the preparation of, a variety of budgets, financial statements, reports and analyses.
- Effectively administer a variety of federal, state and local grants.
- Examine and verify a variety of financial documents and reports.
- Recognize and resolve accounting, auditing and internal control situations.
- Understand and follow oral and written instructions.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Communicate clearly and concisely, both orally and in writing.

- Supervise, train and evaluate clerical, technical and lower level professional staff as assigned.
- Accurately interpret data processing reports.
- Reconcile financial documents and reports.

**MINIMUM QUALIFICATIONS**

- Bachelor's degree, from an accredited college or university, in accounting, finance, business administration, or related field.
- Two (2) years of responsible professional accounting experience equivalent to Accountant I or similar position.

10/17