

ACCOUNTANT I

DEFINITION

Under general supervision, learns to and performs various technical and professional accounting, statistical, and budgetary duties involved in establishing, maintaining, analyzing, reconciling, and verifying financial records in support of designated programs; provides financial administrative support in preparing, analyzing, and monitoring designated annual budget and accounts; learns to prepare and review a variety of factual, analytical, narrative, financial, statistical, and budgetary reports, statements, and records utilizing GAAP; and does other work as required.

DISTINGUISHING CHARACTERISTICS

At each successive level, the incumbents are expected to demonstrate greater initiative, self-direction, and independent judgment with less supervision than that of the preceding level. Positions may be allocated at any of the three levels dependent upon the complexity and scope of duties of the position. Incumbents appointed at this level may be promoted to the II level subject to their meeting the performance expectations for the higher level and a recommendation for promotion by their appointing authority.

The classification of Accountant I, II, and III is found in various County programs, divisions, and departments. The Accountant series is distinguished from the Accountant-Auditor series in that the work in the Accountant series is limited in scope to the finances of a department, division, or program. Furthermore the Accountant-Auditor series is only found in the Auditor-Controller's office.

Accountant I is distinguished from the next lower level of Accounting Technician in that the latter performs a full range of bookkeeping duties with limited analysis of financial and fiscal data under the direction of departmental management and professional accountants. Accountant I is distinguished from the next higher level of Accountant II in that latter performs a broad range of complex professional, journey-level accounting duties.

EXAMPLES OF DUTIES

1. Learns to and/or performs professional accounting and budgetary duties involved in establishing, analyzing, reviewing, reconciling, monitoring, and maintaining financial records and reports; ensures financial integrity of assigned accounts.
2. Learns to and/or prepares, analyzes, evaluates, and monitors a program, a division, or the department's budget, and other designated budgets; learns to and/or prepares income and expenditure projections for budget preparation; analyzes program and project costs; provides recommendations.
3. Prepares or verifies a variety of routine and simple accounting, statistical, and narrative statements or reports, requiring analysis and interpretation of data.
4. Monitors cash flow from enterprise funds, internal service funds, special revenue, and special district funds; learns to prepare cash flow analyses and funding requirements for various funds and projects.
5. Calculates, posts, and adjusts journal entries; updates accounts to reflect revenue and expenditures; audits accounts for errors and makes appropriate adjustments; coordinates and reconciles different computer financial systems statements; reconciles various financial statements to ensure accurate fund accounting; matches financial statements with cash amounts; initiates account transfers and other transactions as needed; utilizes manual and computerized recordkeeping systems.

6. Reviews and monitors grants, contracts, claims; prepares financial statements, balance sheets, income and expense reports, and conducts cash flow analysis.
7. Reviews, analyzes, and documents a variety of accounts and transactions; reconciles general ledger, cash, and other designated accounting reports and statements with financial records; compares manual and automated records and transactions; identifies errors; verifies account balances; adjusts accounts; initiates transfers; and makes corrections.
8. Maintains current knowledge of and complies with applicable laws, codes, rules, regulations, established policies and procedures, and with generally accepted accounting principles; ensures accuracy of input and output data.
9. Responds to inquiries, resolves issues and conflicts, and provides detailed and technical information concerning related standards, practices, pending legislation, laws, codes, regulations, policies, and procedures; attends and participates in various meetings, committees, and professional groups.
10. Identifies, develops, and implements procedures and techniques to enhance fiscal accuracy, operational efficiency, financial effectiveness, and compliance with established requirements.
11. May oversee the work of paraprofessional and clerical finance staff.
12. Communicates with County staff, governmental agencies, and outside organizations to exchange information, coordinate activities, resolves issues and concerns; prepares and submits mandated reports within established timeframes.

QUALIFICATIONS

A combination of experience, education, and/or training which substantially demonstrates the following knowledge, skills, and abilities:

Knowledge and Skills:

Working Knowledge:

1. Methods, procedures, and terminology used in professional accounting
2. Financial and statistical recordkeeping techniques
3. Related computer hardware and applicable software

Some Knowledge:

1. Generally Accepted Accounting Principles
2. Principles and practices of governmental accounting
3. Principles and practices of budget preparation, monitoring, and controlling
4. Applicable laws, codes, regulations, policies, and procedures
5. Internal control practices

6. Principles and practices of research and statistical evaluation
7. Principles and practices of financial statement preparation and comprehensive accounting reports
8. Analysis of basic accounting and budgeting internal reports

Skill and Ability to:

1. Learn to and/or accurately perform professional accounting and budgetary work involved in preparing, analyzing, reconciling, and maintaining financial records and reports
2. Learn to and/or prepare, analyze, and monitor funds, budgets, and accounts
3. Reconcile various statements
4. Interpret, apply, and explain rules, regulations, policies, and procedures
5. Prepare accounting reports
6. Analyze financial data and prepare reports, forecasts, and recommendations
7. Understand administrative policies and their impact on routine accounting functions
8. Perform mathematical calculations
9. Meet schedules and timelines
10. Operate standard office equipment, including a computer and associated software
11. Communicate effectively both orally and in writing
12. Provide excellent and courteous customer service and establish and maintain effective working relationships

REQUIRED CONDITIONS OF EMPLOYMENT

As a condition of employment, the incumbent will be required to:

1. Pass a background investigation for some positions

EXAMPLES OF EXPERIENCE/EDUCATION/TRAINING

The knowledge, skills and abilities listed above may be acquired through various types of experience, education or training, typically:

Education:

Completion of 15 semester units from an accredited college or university with coursework in elementary and advanced accounting

AND

Experience:

Two years of experience performing paraprofessional-level accounting duties, or two years of experience at a level equivalent to an Accounting Technician in Monterey County.

PHYSICAL AND SENSORY REQUIREMENTS

The physical and sensory abilities required for this classification include:

1. Repetitive arm, hand, finger, and wrist motion; coordinated, skillful movements of fingers, hands and arms to operate a variety of office equipment such as a personal computer, typewriter and calculator
2. See well enough; hear and speak sufficient; and physical dexterity to function in a typical office environment

CLASS HISTORY

Class Code: 20B10
Established Date: October, 2006
Revised Date: (New)
Former Title: (New)

CLASS DATA

Job Group: 14
EEO Category: PP
Work Comp. Code: 8810
Bargaining/Employee Unit: J
FLSA: C
MOCO OT: Y

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Approved by:

/s/ Dianne Dinsmore, Senior Personnel Analyst
County Administrative Office

August 15, 2007
Date