

## CITY OF MADERA

### ACCOUNTANT 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 assigned to classes within the Accountant series 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:**

The **Accountant II** is the full journey level class in the professional Accountant series. An Accountant II is expected to perform the 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:**

Receives general supervision from the Financial Services Manager, Revenue Services Manager or by 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 Redevelopment Agency accounts when assigned.
- 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.

## ACCOUNTANT II

Page 2

- 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.
- 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 key board. Additionally, the position requires near and far vision in reading written reports and work related documents. Acute hearing is required when providing phone and face to face service.

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

#### **Education and/or Experience:**

Any combination of education and experience that has provided the knowledge, skills and abilities necessary for an **Accountant II**. A typical way of obtaining the required qualifications is to possess the equivalent of two years of responsible professional accounting experience

equivalent to an Accountant I, and a Bachelor's degree in accounting, business administration or a closely 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)*

**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.