

ACCOUNTANT I
ACCOUNTANT II

DEFINITION

To perform a variety of professional accounting duties related to preparing financial statements, reviewing fiscal records, and monitoring financial transactions in accordance with prescribed accounting systems and generally accepted principles of accounting and auditing.

DISTINGUISHING CHARACTERISTICS

Accountant I – This is the entry level class in the Accountant series. This class is distinguished from the journey level by the performance of the more routine tasks and duties assigned to positions within this series. Employees at this level are not expected to perform with the same independence of direction and judgment on matters allocated to the journey level. Since this class is typically used as a training class, employees may have only limited or no directly related work experience. Employees work under general supervision while learning job tasks.

Accountant II – This is the journey level class within the Accountant series and is distinguished from the I level by the assignment of the full range of duties. Employees at this level receive only occasional instruction or assistance as new, unusual or unique situations arise and are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level.

This class is distinguished from the Senior Accountant in that the latter performs the most difficult and responsible types of duties assigned to classes within this series including exercising direction supervision.

SUPERVISION RECEIVED AND EXERCISED

Accountant I

Receives general supervision from an assigned supervisor.

May exercise technical and functional supervision over technical and support staff as appropriate.

Accountant II

Receives direction from an assigned supervisor.

May exercise technical and functional supervision over professional, technical, and support staff as appropriate.

EXAMPLES OF ESSENTIAL DUTIES - Duties may include, but are not limited to, the following:

Participate in the posting, balancing and reconciliation of the general ledger and subsidiary accounts; calculate utility costs for each center; review and post all utility billing journal entries and reconcile related revenue; analyze and review accrued/deferred assets and liabilities.

Assist in the preparation, analysis and review of estimated revenues, reimbursements, expenditures, fund balances or other proprietary and budgetary accounts.

Maintain and update records for the City's fixed assets in accordance with Governmental Accounting Standards Board (GASB) valuation, quality assessment, and reporting requirements.

Assist with State and Federal grant activities including calculating grant reimbursements and preparing journal entries; coordinate the Single Audit with City's independent auditors; maintain records of grant-related financial transactions; update and administer the City's grant policy.

Assist in the preparation of annual financial reports including, but not limited to, the City's Comprehensive Annual Financial Report (CAFR); review, reconcile, and prepare notes to the financial statements, supporting work papers, reports and journal entries; coordinate audits with external auditors and other governmental agencies.

Examine accounting transactions to ensure accuracy; correct financial records as necessary; analyze, verify, and prepare various financial reports and statements; assist in monitoring various accounts and verify availability of funds and accurate coding and classification of revenues and expenditures; research and analyze transactions to resolve problems.

Conduct annual inventory of the City's capital equipment; compile supporting documentation for transfer and retirement of equipment; prepare journal entry.

Analyze Citywide Capital Improvement Project expenses for capitalization; prepare journal entry for eligible expenses.

Perform accounting and inventory duties related to the City's fleet including new and retired vehicles, pooled vehicles and vehicle replacement.

Monitor, reconcile, and oversee the petty cash program including maintaining appropriate forms with the appropriate custodian information and performing petty cash counts.

Assist in processing and monitoring transfers and interfund loans between City funds.

Recommend or implement changes in accounting systems and procedures; participate in operating a variety of automated office and computerized financial information systems and test various budgetary accounting programs.

Answer questions and provide information to the public and City departments; research requested information and make recommendations appropriate to resolving inquiries and/or complaints.

Build and maintain positive working relationships with co-workers, other City employees and the public using principles of good customer service.

Perform related duties as assigned.

MINIMUM QUALIFICATIONS

Accountant I

Knowledge of:

Principles and practices of generally accepted accounting practices including generally accepted accounting principles, Governmental Accounting Standards Board standards, and grant guidelines.

Modern office equipment and methods including use of computer applications in word processing, spreadsheet, database, and graphic presentation.

Ability to:

Learn to apply accounting principles to accounting transactions and financial reports.

On a continuous basis, know and understand all aspects of the job; intermittently analyze financial data, workpapers, 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 to use automated financial management systems.

Learn governmental accounting principles and practices, including fund accounting.

Learn applicable local, State, and Federal laws, rules and regulations, especially as related to accounting and auditing.

Examine and verify a wide variety of financial documents and reports.

Prepare a variety of financial statements, reports, and analyses.

Use a variety of personal computer applications in word processing, spreadsheet, database, and graphic presentation.

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Communicate clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with those contacted in the course of work.

Experience and Training

Experience:

No experience is required.

AND

Training:

A Bachelor's degree from an accredited college or university, preferably in accounting, finance or a related field.

License or Certificate

Possession of a valid California driver's license by date of appointment.

Accountant II

In addition to the qualifications for the Accountant I:

Knowledge of:

Principles and practices of governmental accounting, auditing, and financial reporting including generally accepted accounting principles, Governmental Accounting Standards Board standards, and grant guidelines.

Pertinent local, State and Federal laws, rules and regulations, especially as related to accounting, auditing, and grants.

Ability to:

Independently apply accounting principles to accounting transactions and financial reports.

On a continuous basis, know and understand all aspects of the job; analyze financial data, workpapers, 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.

Use automated office and computerized financial information systems.

Monitor accounting activities relative to compliance with local, State, and federal requirements and professional standards.

Assist in the review and implementation of new Governmental Accounting Standard Boards Standards.

Understand and ensure proper governmental accounting principles and practices, including fund accounting.

Review and ensure compliance with applicable local, State, and Federal laws, rules and regulations, especially as related to accounting and auditing.

Experience and Training

Experience:

Two years of professional experience performing duties similar to that of an Accountant I with the City of Roseville.

AND

Training:

A Bachelor's degree from an accredited college or university, preferably in accounting, finance or a related field.

License or Certificate

Possession of a valid California driver's license by date of appointment.

Possession of an active Certified Public Accountant (CPA) license is desirable.

11-07-20

04-23-18

03-14-17

08-25-12

12-23-98

10-01-88

01-14-88 Accountant

07-01-79

10-30-73

07-00-67

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