

**ACCOUNTANT I AND II SERIES**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.*

**DEFINITION**

Under general direction, performs responsible professional accounting work related to the preparation and maintenance of municipal accounting procedures and statistical and financial records; to perform other duties as assigned.

**DISTINGUISHING CHARACTERISTICS**

Positions assigned to this class series can be distinguished from each other by the complexity of assignments and overall scope of responsibilities. Distinguishing characteristics for each of the following levels are:

**Accountant I**

This position is considered an advanced entry-level class in the Accountant series. Positions at this level perform a variety of the less difficult accounting, administrative and technical duties. An incumbent is expected have the knowledge to perform accounting tasks beyond an Account Clerk and be able to apply previous experience to any assigned task. An Accountant I is distinguished from the Account Clerk position by the non-clerical, routine tasks typically assigned to a Clerk. In addition, an Accountant I is responsible for checking and verifying the work of an Account Clerk, if necessary. Incumbents work under direct supervision while learning job tasks. Accountant I is represented by UPE Local 790.

**Accountant II**

This is the full, journey level class of the series. Positions at this level perform the full range of duties as assigned with minimal assistance or direction. Incumbents are thoroughly familiar with the operating, filing and communication procedures of the division and possess the knowledge and technical expertise to maintain the City's accounting system and prepare mandated reports and financial statements. This class is distinguished from the Accountant I by the level of responsibility given by the Financial Services Manager and/or the accounting supervisor. The class is further distinguished from the Financial Services Manager by the absence of overall responsibility for the division and financial policy administration. Accountant II is a confidential position and may be assigned labor relation duties.

**SUPERVISION RECEIVED AND EXERCISED**

**Accountant I:**

General supervision is provided by the Financial Services Manager and/or Accounting Supervisor.

**Accountant II:**

Direction is provided by the Financial Services Manager and/or Accounting Supervisor. In addition, an Accountant II may exercise some supervision of Financial Services Division employees; may also provide training to support staff.

**ESSENTIAL FUNCTION STATEMENTS**

*Essential responsibilities and duties may include, but are not limited to, the following*

**Essential Functions:**

**Accountant I:**

Performs professional accounting work in accordance with a prescribed automated and manual accounting system and generally accepted principles of accounting.

Prepares, balances, posts and files general ledger journal entries.

Performs cash management functions for the city.

Reconciles monthly the Pension Fund, Workers' Compensation, payroll and general fund bank accounts and their corresponding ledger journal entries.

Reconciles general ledger accounts.

Prepares , balances, posts and files daily all correcting general ledger journal entries.

Prepares and balances month-end reports (balance sheet, revenue and expense report).

Prepares federal, state and other tax returns and reports quarterly.

May assist with the various payroll, accounts receivable and accounts payable activities normally performed by clerical accounting personnel, i.e. cashier, business license clerk.

Prepares work for year-end audit.

Assists in budget preparation work, as assigned.

Assists in the preparation, analysis and review of reimbursements, expenditures, fund condition or other budgetary accounts.

Reviews entries made to various financial records for proper coding and maintenance of proper accounting procedures.

Prepares input for operational cost of City-owned vehicles.

Maintains records for City's fixed assets group of accounts.

Assists with labor relations and contract estimates.

Answers a variety of inquiries and provides information regarding assigned finance activities.

**Essential Functions: (continued)**

**Accountant II**

In addition to the important and essential duties listed above, an Accountant II may exercise more independent judgment and oversee greater responsibility over finance projects. Duties may include, but are not limited to:

Collect data for City-wide budget purposes.

May make presentations on budget process.

Participate in and assume some responsibility for a computerized financial and information system; identify, develop and implement new automated applications as needed to facilitate effectiveness and efficiency.

May assist with investments, portfolio management and cash management, debt management, new financing, annexations and subdivisions and revenue and expense projections.

May train and provide work direction to Financial Services Division employees.

Assumes responsibility of Financial Services Manager during absence.

Maintain physical and mental capacities appropriate to the performance of assigned duties and responsibilities .

**Marginal Functions:**

**Accountant I and II:**

May participate on City-wide committees.

May assist with departmental special projects.

Perform related duties and responsibilities as required.

**QUALIFICATIONS**

**Accountant I and II**

**Knowledge of:**

Principles and practices of public and government fund accounting, financing and auditing.

Principles and practices of business organization and public administration.

Budgeting principles and terminology.

Applicable laws regulating public agency accounting and fiscal operations.

Modern office methods, procedures and equipment.

**Knowledge of: (continued)**

Basic policies and practices related to municipal banking and investments (desirable preference but can be learned on the job).

**Ability to:**

Evaluate and develop improvements in procedures to streamline and maximize efficiency within the Financial Services Division.

Establish and maintain effective working relationships with other departments and outside agencies.

Plan, organize and set priorities for assigned work.

Communicate clearly and effectively both orally and in writing with all levels of staff.

Operate automated office equipment; use a computer - based accounting system and electronic calculator by touch; make arithmetic calculations.

Perform administrative detail work.

Follow and comply with written and oral instructions.

Prepare clear and concise reports.

Maintain physical and mental capacities appropriate to the performance of assigned duties and responsibilities.

**Accountant II**

In addition to the above knowledge and abilities, an Accountant II would also require:

**Knowledge of:**

Ordinances, resolutions and laws affecting municipal financial operations.

General principles and practices of data processing and its applicability to accounting and municipal operations.

**Ability to:**

Make effective public presentations.

Perform a wide variety of administrative duties on behalf of the Financial Services Manager with minimal supervision.

Evaluate and recommend improvements in operations, procedures, policies and methods.

**Experience and Training Guidelines**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Both Classes:

**Training:**

Possession of a Bachelor's Degree in Accounting or a closely-related field with course work in Accounting OR educational achievement equivalent to 60 semester units from an accredited college or university including a minimum of 12 units in accounting or closely related courses.

**Experience:**

Accountant I - Two years experience performing clerical or technical accounting work OR any combination of education, experience and training that has provided the specific knowledge and abilities necessary to perform assigned professional accounting duties.

Accountant II - Three years experience performing advanced clerical or technical accounting work OR any combination of education, experience and training that has provided the specific knowledge and abilities necessary to perform assigned professional accounting duties.

Governmental accounting experience is highly desirable.

**Licenses/Certificates/ Other requirements:**

Any combination of additional related education and on-the-job training may substitute for one year of experience on a year by year basis. Possession of, or ability to obtain, California drivers' license.

**PHYSICAL DEMANDS**

Sitting:	Frequently	Lifting:	
Standing:	Occasionally	up to 10 lbs:	Occasionally
Walking:	Occasionally	11 to 25 lbs:	Occasionally
Bending:	Occasionally	26 to 50 lbs:	Never
Crouching:	Occasionally	51 to 75 lbs:	Never
Stooping:	Occasionally	76 to 100 lbs:	Never
Kneeling:	Never	100 + lbs:	Never

**PHYSICAL DEMANDS (continued)**

Crawling:	Never	Carrying:	
Climbing:	Never	up to 10 lbs:	Occasionally
Balancing:	Never	11 to 25 lbs:	Occasionally
Running:	Never	26 to 50 lbs:	Never
Twisting:	Occasionally	51 to 75 lbs:	Never
Turning:	Occasionally	76 to 100 lbs:	Never
Jumping:	Never	100 + lbs:	Never

Pushing/Pulling:	
up to 10 lbs:	Occasionally
11 to 25 lbs:	Occasionally
26 to 50 lbs:	Never
51 to 75 lbs:	Never

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76 to 100 lbs: Never  
100 + lbs: Never

Grasping – firm: Occasionally  
Finger dexterity: Frequently  
Reaching forward: Occasionally  
Reaching overhead: Occasionally  
Pinch grasp: Occasionally  
Grasp – light: Frequently

Coordination - Eye-hand: Occasionally to Frequently  
Eye-hand-foot: Occasionally  
Driving: Occasionally

Talking - Face-to-face: Occasionally  
Verbal contact: Occasionally  
Public: Occasionally

Vision - Acuity far: Not Required  
Acuity, near: Required  
Depth perception: Required  
Field of vision: Not Required  
Accommodation: Not Required  
Color vision: Required

Hearing - Conversation: Occasionally  
Telephone: Occasionally  
Earplugs: Never

**MENTAL REQUIREMENTS**

Abstract variables, Interpret instructions, Problems-standard, Detailed, uninvolved instructions, Reading-simple, Reading-complex, Writing-simple, Writing-complex, Math skills-simple, Math skills-complex, Form, Clerical, Synthesizing, Coordination, Analyzing, Compiling, Computing, Copying, Comparing, Negotiating, Instructing, Supervising, Speaking-signaling, Taking instructions-helping, Driving-operation, Comprehend/follow instructions, Perform simple-repetitive tasks, Maintain work pace, Relate to other people, Perform varied-complex tasks, Generalizations/evaluations, Responsibility for direction.

**WORK ENVIRONMENT**

Exposure to: Indoors, Using computer/computer monitor screen, Works around others, Works alone, Works with others.