

CITY OF LINCOLN

ACCOUNTANT I/II/SR

*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, learns to perform professional and para-professional level accounting 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 (GAAP) and governmental accounting standards; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

Accountant I

The **Accountant I** is the entry level in the professional accounting series that allows the incumbent to develop journey level knowledge and abilities. Initially, under immediate supervision, incumbents perform the more routine accounting duties while learning City policies and procedures. As experience is gained, there is more diversity in assignments and greater independence of action within established guidelines. This classification is alternatively staffed with Accountant II and incumbents may advance to the higher level after gaining experience and demonstrating a level of proficiency that meets the qualifications of the higher level class.

Accountant II

The **Accountant II** is the journey level class in which incumbents are expected to perform the full scope of professional accounting duties with minimum supervision. Successful performance requires a thorough knowledge of governmental accounting procedures and the ability to exercise sound independent judgment. This classification is distinguished from the next higher classification of Senior Accountant in that the latter is responsible for the more complex and difficult duties within the department and exercises supervisory responsibilities within the Accountant classification.

Senior Accountant

The **Senior Accountant** is the advanced journey-level class in the professional accounting series. Incumbents at this level assume responsibilities of a more complex nature and work independently. They are well versed in advanced governmental accounting practices and procedures, fund accounting, fiscal management and public sector technical and functional requirements. This classification is distinguished from the next higher classification of Principal Accountant in that the latter has management responsibilities.

SUPERVISION RECEIVED/EXERCISED:

Accountant I

Receives immediate supervision from the Accounting Manager, or designee, as assigned by Accounting Manager, depending upon area of assignment.

Accountant II

Receives general supervision from the Accounting Manager, or designee, as assigned by Accounting Manager, depending upon area of assignment. May exercise functional and technical supervision.

Senior Accountant

Receives general supervision from the Accounting Manager or the Director of Support Services, or designee, depending upon area of assignment. Exercises functional and technical supervision over lower level Accountant personnel.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Reviews accounting documents to ensure accuracy of information and makes correcting entries as required; examines supporting documentation to establish proper authorization and conformance with agreements, contracts, and federal, state and local laws, codes and regulations; maintains daily cash book.
- Assists and leads in the preparation of annual audits; provides documentation to auditors; assists in budget preparation, analysis, development and implementation; participates in debt service administration, including bond amortization schedules and wire transfers.
- Participates in the operation of automated financial management systems; identifies, develops, and implements new applications as needed; reconciles postings from accounts payable, cash receipts and accounts receivable to the general ledger; prepares journal entries; prepares a variety of financial and statistical reports, including month-end, quarterly, and year-end reporting.
- Compiles and prepares financial statements, general and subsidiary ledgers, supporting schedules, and other financial and statistical reports; prepares work papers, financial statements and various reports for federal and state agencies as well as for internal accounting; prepares month-end and year-end reports; performs grant accounting and prepares and submits required annual financial reports; maintains complete accounting records on federal, state and other funding sources.
- Participates in the posting, balancing and reconciliation of general, grant and subsidiary accounts; maintains expenditure and budgetary control accounts; prepares cash ledgers and supporting schedules; researches and analyzes transactions to determine available funds and resolve budget problems; may direct the work of assigned financial support staff on a project by project basis.
- Maintains and updates asset records; calculates and records capitalization of expenditures and deletion of fixed assets for appropriate funds; calculates depreciation expense; performs cost and rate studies and analyzes cost factors; administers the CalCard system and trains employees on use.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management, staff and the public.

PHYSICAL, MENTAL AND ENVIRONMENTAL 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 statistical reports and data using a computer keyboard. Additionally, the position requires near vision in reading correspondence, statistical data and using a computer. The need to lift, drag and push files, paper and documents weighing up to 25 pounds is also required.

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 I/II/SR**. A typical way of obtaining the required qualifications is to possess:

Accountant I

Two years of responsible para-professional accounting experience, and an associate's degree in accounting, business administration, finance or related field. A bachelor's degree in a financial field may be substituted for one year experience.

Accountant II

Four years of increasingly responsible professional accounting experience, and a bachelor's degree in accounting, business administration, finance or related field. One year of experience in a public agency setting is desirable. A master's degree in a financial field may be substituted for two years of experience.

Senior Accountant

Six years of professional governmental accounting and auditing experience, a bachelor degree from an accredited four-year college or university with major coursework in accounting, finance or a related field. A master's degree in a financial field is highly desirable.

License/Certificate:

Possession of, or ability to obtain, a valid class C California driver's license.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)*

Knowledge of:

Generally Accepted Accounting Principles (GAAP) and Basic principles of Accounting as applied to Governmental Accounting Standards (GASB); principles and practices of municipal government accounting, auditing and budgeting; principles and practices of automated financial systems; basic billing and collection procedures; applicable federal, state and local laws, codes and regulations; methods and techniques of scheduling work assignments; standard office procedures, practices and equipment; modern office practices, methods and equipment, including a computer and applicable software; methods and techniques for record keeping and report

preparation and writing; proper English, spelling and grammar; occupational hazards and standard safety practices.

Ability to:

Examine and verify financial documents, reports and transactions; prepare a variety of budgets, financial statements, reports and analyses; analyze, post, balance and reconcile financial data, ledgers and accounts, ensure proper authorization and documentation for disbursements and other transactions; direct and review the work of assigned financial support staff; read, interpret and record data accurately, organize, prioritize and follow-up on work assignments; train individuals or groups on financial topics; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue, and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Operate standard office equipment including a computer and variety of word processing and software applications, including financial and accounting programs.

FLSA: Nonexempt
Employee Group: Professional Administrative Group, Local 39
Adopted: