

ACCOUNTANT II

DEFINITION

Under direction, 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 or an assigned division or department; provides financial administrative support in preparing, analyzing, and monitoring the department's annual budget and/or designated budgets and accounts; prepares and reviews 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.

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.

The Accountant II classification is the journey-level classification in the series. Incumbents perform complex accounting duties under direction, and provide financial support to a large division or small department. Designated positions in this classification may oversee the work of lower-level clerical and paraprofessional finance staff. Accountant II is distinguished from the next higher level of Accountant III in that the latter has overall responsibility for an assigned program and provides lead direction and supervision to lower-level clerical, paraprofessional, and professional accounting staff.

EXAMPLES OF DUTIES

1. 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. Prepares, analyzes, evaluates, and monitors a program, a division, or the department's budget, and other designated budgets; prepares income and expenditure projections for budget preparation; analyzes program and project costs; provides recommendations.
3. Prepares or verifies a variety of routine to complex 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; prepares 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; 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. Prepares, reviews, and monitors grants, contracts, claims, and other financial agreements and proposals; prepares financial statements, balance sheets, income and expense reports, and 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. Provides general accounting and budgetary consultation to departments, divisions, or programs; responds to inquiries, resolves issues and conflicts, and provides detailed and technical information concerning related standards, practices, pending legislation, laws, codes, regulations, polices, and procedures; attends and participates in various meetings, committees, and professional groups.
10. Identifies, develops, and recommends implementation procedures, and techniques to enhance fiscal accuracy, operational efficiency, financial effectiveness, and compliance with established requirements.
11. Leads, trains, and assesses staff performance; assigns and monitors duties; reviews work for accuracy, completeness, and compliance with established requirements.
12. Communicates with County staff and governmental agencies to exchange information, coordinate activities, resolve 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. Generally Accepted Accounting Principles
3. Principles and practices of governmental accounting
4. Applicable laws, codes, regulations, policies, and procedures
5. Principles and practices of financial and statistical recordkeeping
6. Principles and practices of financial statement preparation and comprehensive accounting reports
7. Principles and practices of budget preparation, monitoring, and controlling
8. Principles, practices, and techniques of financial analysis and forecasting
9. Principles and practices of research and statistical evaluation

Some Knowledge:

1. Internal control policies and practices
2. Principles and practices of leading others, including work planning, scheduling and reviewing
3. Principles and practices of providing training, including coaching and feedback
4. Related computer hardware and applicable software

Skill and Ability to:

1. Perform professional accounting and budgetary work involved in preparing, analyzing, reconciling, and maintaining financial records and reports
2. Prepare, analyze, and monitor funds, budgets, and accounts
3. Reconcile internal financial reports
4. Interpret, apply, and explain financial rules, regulations, policies, and procedures
5. Maintain internal accounting systems and prepare internal accounting reports
6. Analyze financial data and draw logical conclusions; prepare reports, forecasts, and recommendations
7. Define accounting problems and recommend effective solutions

- 8. Detect possible weaknesses in internal controls or standard accounting procedures
- 9. Understand administrative policies and their impact on routine functions
- 10. Perform complex mathematical calculations
- 11. Meet schedules and timelines
- 12. Operate standard office equipment, including a computer and associated software
- 13. Communicate effectively both orally and in writing
- 14. 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 full working-level accounting duties with a CPA or private accounting firm, or two years of experience at a level equivalent to an Accountant I 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: 20B11
 Established Date: October, 2006
 Revised Date: (New)
 Former Title: (New)

CLASS DATA

Job Group: 03
 EEO Category: P
 Work Comp. Code: 8810
 Bargaining/Employee Unit: J
 FLSA: C
 MOCO OT: Y

Prepared by: Jennifer Bower, CPS / Nairi Davis

Approved by:

/s/ Gerta McClay _____
 County Administrative Office

2/4/09 _____
 Date