

CLASS SPECIFICATION

Accountant
Code Number: _____

GENERAL PURPOSE

Under general supervision, performs professional accounting duties in the analysis, preparation and maintenance of financial records and reports for assigned Commission accounts and funds; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

Accountant is the first class in the Commission's professional accounting series. Accountants are distinguished from accounting technicians by the need to understand and apply accounting theories, principles, terms and practices in the preparation and evaluation of fiscal records, transactions and reports.

Accountant is further distinguished from Senior Accountant in that employees in the class of Senior Accountant are responsible for performing difficult accounting duties on funds and accounts of greater complexity and performing analyses of greater significance and impact on the operations and management of the Commission.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.

Independently performs technical accounting work for assigned local, state and federally funded programs, including setting up, maintaining and reconciling general ledger accounts; verifies fund availability and recommends the establishment of Auditor's Certificates; verifies charges are made to appropriate program accounts; independently identifies discrepancies, researches questions and issues, confers with program managers and, when necessary, funding source representatives to resolve problems.

Ensures encumbrances and payments are correct and in full compliance with all applicable fiscal and program contract requirements; tracks and monitors all charges made to designated program funds; prepares funding source requisitions and transfers; prepares periodic reports to funding sources; closes out completed programs, reconciling total expenses to authorized funding; approves the electronic draw down of authorized funds.

Performs reconciliations; accrues and records interest receivable and payable; prepares standard quarterly and annual financial statements and reports for designated funds and accounts, including footnotes, supporting schedules and working papers.

Maintains fixed asset and other subsidiary ledgers; prepares journal entries for the acquisition and disposal of fixed assets; tracks fixed asset purchases against budget; periodically reconciles fixed asset and special fund schedules to accounting records.

Reviews contractual arrangements to determine and establish appropriate accounting records and transactions to record financial and other obligations to the Commission and its co-contractor(s).

Prepares spreadsheets for analyzing and tracking cash flow; generates cash flow projections and reports; generates investment reports; allocates and posts investment interest earned to various general ledger accounts.

OTHER DUTIES

Assists in performing special studies, analyses and projects as assigned.

May provide guidance and work direction to accounting support staff in processing accounting transactions.

Works directly with staff from other sections to resolve technical accounting and reporting issues and problems.

Designs and creates custom financial reports.

DESIRED MINIMUM QUALIFICATIONS

Knowledge of:

Principles, practices and terminology of general, fund and governmental accounting, including financial statement preparation and methods of financial and internal controls and financial reporting; cost accounting methods and procedures; Accounting Standards and requirements applicable to Commission operations and funding sources; laws and regulations relating to the financial administration of public agencies; auditing principles and practices; operations and uses of standard spreadsheet and other financial and business software; principles and practices of business data processing, particularly related to the processing of accounting information and interpretation of input and output data; the operations and requirements of the Commission's automated general ledger system.

Ability to:

Operate a computer and utilize advanced functions of spreadsheet and other standard financial and business software; verify the accuracy of financial data and information; analyze, balance and reconcile financial data and accounts; understand, interpret, explain and apply Commission, local, state and federal law and regulation governing Commission financial accounting, reporting and record keeping; understand and accurately use the Commission's Chart of Accounts; make accurate arithmetic calculations; prepare clear, concise and complete financial documents, statements and reports; establish and maintain effective working relationships with Commission management, employees, funding source representatives and others encountered in the course of work.

Training and Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a major in accounting or a closely related field; and two years of progressively responsible professional accounting experience involving the use of personal computers and spreadsheet and other standard financial and business software or an equivalent combination of training and experience. Experience in a governmental setting is preferred.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, employees are regularly required to sit; talk or hear, in person and by telephone; use hands repetitively to finger, handle, feel or operate computers and other standard office equipment; and reach with hands and arms. Employees are frequently required to walk and stand and regularly lift up to 10 pounds.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

Mental Demands

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; use math and mathematical reasoning; learn and apply new skills and information; perform highly detailed work on multiple, concurrent tasks with a high degree of accuracy; and interact with Commission managers, employees, funding source representatives and others encountered in the course of work.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work under typical office conditions and the noise level is usually quiet.