

ACCOUNTANT I, II & IIIDEFINITION

To perform professional accounting work in the recording and reporting of financial transactions; to develop and monitor budgets; and to prepare financial statements and reports.

DISTINGUISHING CHARACTERISTICS

Accountant I is the entry level class in the Accountant series. This class is distinguished from the Accountant II by the performance of the more routine tasks and duties assigned to positions within the series which do not require prior knowledge of the County's policies, procedures and organization. Since this class is typically used as a training class, employees may have only limited or no directly related work experience.

Accountant II is the full journey-level class within the Accountant series. Incumbents within this class are distinguished from Accountant I by the performance of the full range of duties as assigned, including those tasks which require familiarity with the policies, procedures and organization of the County. They receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level, or when filled from the outside, require prior experience.

Accountant III is the advanced journey-level and lead classification in the accounting series. Incumbents at the III level personally perform complex accounting duties, and provide direction to and review work of accountants, technical and clerical staff. Accountant III differs from Supervising Accountant in that the Supervising Accountant manages and coordinates the fiscal operations of a department or major division.

SUPERVISION RECEIVED AND EXERCISED

Accountant I receives supervision from departmental management staff.

Accountant II receives general supervision from departmental management staff; exercises functional and technical supervision over lower level staff.

Accountant III receives direction from departmental management staff; exercises supervision over clerical, technical and professional accounting staff.

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

Participate in the review, development and implementation of accounting systems and procedures.

Prepare reports on accounting activities relating to funds, grants and programs.

Accountant I, II, III
Rev.- 01/01/06
Rev.- 01/01/07
Rev.- 07/01/07
Rev.- 01/01/08
Rev.-07/01/11

M.O. #8-1/04/06
M.O. #19b-1/4/07
M.O. #19b-1/4/07
M.O. #19b-1/4/07
M.O. #11-7/5/11

Prepare journal entries for programs, grants and related accounts; post entries to general ledger; reconcile balances; transfer funds and close accounts as appropriate.

Prepare various financial statements including worksheets, balance sheets, income statements, statements of cash flows, adjusting and closing balance sheets and depreciation schedules.

Monitor the status of various grants including analyzing the availability of funds, reviewing expenditures, and ensuring that activities are in compliance with grant regulations.

Maintain the budget for a variety of capital projects; review supplies and equipment purchases and other related expenditures; monitor project budgets.

Participate in budget development and administration for a variety of department budgets; prepare cost estimates for budget recommendations; monitor and control expenditures.

Participate in the selection of staff, provide or coordinate staff training; work with employees to correct deficiencies.

May plan, prioritize, assign and supervise the work of clerical and/or technical accounting staff.

May coordinate the receipt and payment of accounts receivable and accounts payable for a County department or divisions.

Answer questions and provide information to the public; assist auditors as needed; investigate complaints and recommend corrective action as necessary to resolve complaints.

Perform related duties as assigned.

QUALIFICATIONS

Accountant I

Knowledge of:

Basic principles, practices and theories of accounting.

Pertinent Federal, State, and local laws, codes and regulations.

Modern office procedures, methods and equipment.

Basic mathematical principles.

Ability to:

Learn to interpret and apply Federal, State and local policies, procedures, laws and regulations.

Prepare, monitor and control a budget.

Prepare a variety of financial statements and reports.

Examine and verify financial documents.

Communicate clearly and concisely, both orally and in writing.

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

Accountant II (In addition to the qualifications for Accountant I):

Knowledge of:

Intermediate principles, practices and theories of accounting.

Organization, policies and operating procedures of the department.

Budgeting procedures and techniques.

Accountant III (in addition to the qualifications for Accountant I & II):

Knowledge of:

Advanced principles and practices and theories of accounting.

Principles of supervision and training.

Computerized accounting systems and the ability to develop moderate to advanced computerized spreadsheets.

EXPERIENCE AND TRAINING GUIDELINES

Accountant I

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:

Experience:

Some professional level accounting experience is desirable.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration or a related field.

Accountant II

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:

Experience:

One year of professional level accounting experience as an Accountant I in Glenn County, or two years of professional accounting experience in a private or public entity.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration or a related field.

Accountant III

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:

Experience:

One year of professional level accounting experience as an Accountant II in Glenn County, or three years of professional accounting experience in a private or public entity, including some lead or supervisory experience.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration or a related field.

Accountant	I	II	III
Classification Code:	3026120	3036120	3046120
Bargaining Unit:	40	40	40
FLSA Status:	Y	Y	Y
Workers' Compensation Code:	8810	8810	8810
Pay Table:	CNTY	CNTY	CNTY
Range:	293	313	338