

ACCOUNTANT I / IIDEFINITION

Under direction, performs varied and complex professional accounting work relating to the maintenance of accounting transaction records; prepares analytical, narrative, statistical, and accounting reports; develops and monitors budgets; and prepares financial statements and reports and related duties as required.

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 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 accounting duties. Incumbents work independently, require minimal supervision, and may direct the work of lower level professional, technical, and clerical staff. 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. This class differs from Accountant III in that incumbents of the latter class independently perform the most complex professional accounting work and may have supervisory responsibility over lower level accountants.

SUPERVISION RECEIVED AND EXERCISED

Accountant I and II, receive supervision from departmental management staff.

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

Provides information for and prepares periodic accounting and fiscal reports to internal units, federal, state, and local agencies and/or to private auditing firms as required by governing agencies.

Prepares reports on accounting activities relating to funds, grants and programs.
Prepares journal entries for programs, grants and related accounts; posts entries to general ledger; reconciles balances; transfers funds and closes accounts as appropriate.

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

Accountant I, II
Rev.- 01/01/06
Rev.- 01/01/07
Rev.- 07/01/07
Rev.- 01/01/08
Rev.- 07/01/11
Rev.-6/17/14

07/01/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
M.O.#22c-6/17/14

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

Maintains the budget for a variety of capital projects; reviews supplies and equipment purchases and other related expenditures; monitors project budgets.

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

Reconciles bank account balances and bank statements.

Participates in budget development and administration for a variety of department budgets; prepares cost estimates for budget recommendations; monitors and controls expenditures.

Participates in the selection of staff, provides or coordinates staff training; works 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.

Answers questions and provides information to the public; assists auditors as needed; investigates complaints and recommends corrective action as necessary to resolve complaints.

May provide lead direction, training, work review to technical and clerical staff.

Performs 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.

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:

Accountant I

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

Experience:

One (1) year of professional level accounting experience as an Accountant I in Glenn County,

OR

Two (2) 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.

WORKING CONDITIONS

Mobility - Frequent operation of a data entry device and sitting for long periods of time; occasional standing for long periods of time, walking, pushing/pulling, bending/squatting, driving, and climbing stairs.

Lifting - Frequently 5 lbs or less; occasionally 5 to 30 lbs.

Visual - Constant use of overall vision and reading/close-up work; frequent need for color perception, hand/eye coordination, and field of vision.

Dexterity - Frequent holding, reaching, grasping, repetitive motion, and writing.

Hearing/Talking - Frequent hearing of normal speech, hearing on the telephone, talking in person and on the telephone.

Emotional/Physiological Factors - Frequent decision making, concentration, and working alone; occasional public contact.

Environmental Conditions - Occasional exposure to noise, dust, and poor ventilation; occasional exposure to varied weather conditions.