



June 2023
FLSA: EXEMPT

ACCOUNTANT I/II

DEFINITION

Under general supervision (Accountant I) or direction (Accountant II), performs a variety of professional accounting duties, including auditing, analyzing, and verifying fiscal records and reports, preparing financial and statistical reports, fixed assets inventory, providing information to City staff regarding accounting practices and procedures, and reconciling general ledger accounts; assists in preparing the City's annual budgets; prepares accounting reports and schedules; and performs related duties as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision (Accountant I) or direction (Accountant II) from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

Accountant I: This is the entry-level classification in the professional accounting series. Initially under close supervision, incumbents learn and perform routine professional accounting duties. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually perform most of the duties required of the positions at the Accountant II level but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Accountant II: This is the fully qualified journey-level classification in the professional accounting series. Positions at this level are distinguished from the Accountant I-level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level 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. This class is distinguished from the Senior Accountant in that the latter performs the more complex work assigned to the series, such as providing staff support at an advanced level and/or providing technical and functional direction over lower-level staff.

Positions in the Accountant class series are flexibly staffed; positions at the Accountant II level are normally filled by advancement from the Accountant I level; progression to the Accountant II level is dependent on (i) management affirmation that the position is performing the full range of duties assigned to the classification; (ii) satisfactory work performance; (iii) the incumbent meeting the minimum qualifications for the classification including any licenses and certifications; and (iv) management approval for progression to the Accountant II level.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

For entry-level (I-level) positions, the essential functions are limited and performed in a learning capacity.

- Performs a variety of professional tasks in support of the City's accounting programs; areas of responsibility include, but are not limited to, accounts payable, accounts receivable, grant funding and reporting, general accounting, budget development, business licenses and utility billing.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments; prepares numerous monthly financial reports.
- Analyzes and processes workers compensation and payroll transactions; prepares reports and schedules as needed.
- Reconciles and balances a diverse range of bank statements and related fiscal documentation.
- Records and maintains appropriate controls for fixed assets, assists in the City's purchase orders and accounts payable system, auditing and financial analysis, grant accounting, and special reports.
- Prepares year-end fixed asset schedules; maintains and records fixed asset inventory into fiscal management system; generates depreciation and post disposals/transfers; submit reports and spreadsheets to auditors.
- Maintains and monitors the City's grant funds and ensures compliance with rules and regulations governing the use of each grant.
- Assists in the coordination of the annual audits.
- Prepares a wide variety of financial and statistical reports, including year-end reporting, budgetary reports, assists in the preparation of the Annual Comprehensive Finance Report (ACFR).
- Reviews accounting and financial documents to ensure accuracy of information and calculations and makes correcting entries.
- Conducts a variety of analytical and operational studies regarding departmental activities including financial, operational, or administrative issues; evaluate alternatives, make recommendations, assists with implementation of procedures.
- Participates in the compilation and preparation of the annual budget, including assisting other departments with budget preparation, providing personnel cost projections and estimated grant revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.
- Observes and complies with City and mandated health and safety rules, regulations, and protocols.
- Performs other related duties as assigned.

QUALIFICATIONS

Some knowledge and abilities may be performed by positions at the entry (I) level in a learning capacity.

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financing, including program budgeting, general accounting, and auditing and their application to municipal operations.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Principles and practices of fund accounting.
- Principles and practices of municipal budget development and monitoring.
- Principles and procedures of record keeping.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and City staff.

- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.

Ability to:

- Review, analyze, record, and document a diverse range of financial transactions.
- Perform general ledger duties.
- Audit, reconcile and balance bank statements.
- Audit and verify financial transactions.
- Analyze and monitor grant funding program financial transactions and ensure compliance with funding requirements.
- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements and reports.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the City in meetings with individuals; governmental agencies; community groups; various business, professional, and regulatory organizations.
- Learn and understand the organization and operation of the City and of outside agencies as necessary to assume assigned responsibilities.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Accountant I: Equivalent to a bachelor's degree in accounting, finance, business or public administration, or a related field and one (1) year of professional accounting program experience.

Accountant II: Equivalent to a bachelor's degree in accounting, finance, business or public administration, or a related field and two (2) years of experience as an Accountant I with the City of Foster City or three (3) years of professional governmental accounting experience.

Licenses and Certifications:

- None.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.