

JOB DESCRIPTION



ASSISTANT ACCOUNTANT/ASSOCIATE ACCOUNTANT/SENIOR ACCOUNTANT (Exempt/Management Position)

DEFINITION

This is a journal-level series. Under general direction of the Finance Director or designee performs a wide range of professional accounting functions involved in the preparation and maintenance of the City's accounting records, perform monthly, quarterly, and annual accounting system closing procedures and reporting; participate in preparation and control of the City budget; design and implement accounting systems; provide highly technical accounting tasks, provide assistance in a variety of fiscal management assignments; and do related work as assigned. The Associate Accountant shall have responsibilities overseeing the work product of Assistant Accountants and Financial Services Specialists while the Senior Accountant is a management-level position with personnel management responsibilities.

EXAMPLES OF DUTIES: (E=Essential Duty; M=Major Portion of Time)

General (applicable to all):

- Monitor daily bank activity and prepare required journal entries. (E)
- Prepare monthly reconciliations to the general ledger of sub ledgers and bank accounts, including utility billings, grant billings, payroll, accounts payable and receivables. (E-M)
- Review monthly billing and collection results and coordinate follow up on uncollectible balances with appropriate department personnel. (E)
- Maintain and understand the detail and activities of the accounts in the general ledger. (E-M)
- Prepare general ledger closing entries (monthly, quarterly and/or annually), including adjustments. Prepare year-end accruals, consolidations and adjusting entries. (E-M)
- Prepare periodic revenue, expenditure, and other financial reports. (E)
- Participate in the maintenance of the fixed asset record system and produce reports necessary for the annual audit and insurance carrier updates. Organize and coordinate periodic physical inventory of fixed assets. (E)
- Prepare periodic reports to state and federal agencies as required, i.e. sales tax return, fuel sales reports, etc. (E)
- Participate in the maintenance of the chart of accounts, including the addition, deletion, activation, and deactivation of funds and accounts.
- Maintain accounting procedures and general accounting records. (E)
- Coordinate accounting activities with other City departments and outside agencies. (E)
- Participate with training of staff on the preparation and maintenance of the City's accounting records. (E)
- Participate in the preparation of annual financial statements and other reports, and preparation for the annual audit and any other required audits or regulatory reporting. (E)
- Participate in the preparation of the annual City budget, including projections, forecasts and analytical research. Assist in the preparation of the Finance Department budget. (E)
- Design and implement finance and accounting applications. (E)
- Provide accounting and analytical support to grant and special project program managers as well as conduct monitoring and audits of grant programs and special projects. (E)
- Develop procedures for implementation of new accounting rules. (E)
- Oversee the work of assigned Financial Services Specialist and other technical and/or support personnel. (E)

- Maintain detailed records pertaining to trust accounts maintained by the City. (E)
- Perform various duties in Accounts Payable as needed. (E)
- Perform various duties in Payroll as needed and/or in the absence of the Payroll Officer. (E)
- Perform other duties and projects as assigned.
- Review for completeness and accuracy of payroll records, including, but not limited to, payroll registers, CalPERS reporting, bank activity following completed payroll cycles, and related journal entries. (E)
- Other duties as assigned.

In addition to the general duties applicable to all in this series, the **Associate Accountant may**:

- Oversee the accounting work product of Assistant Accountants and Financial Services Specialists assigned to accounting functions. (E)
- Participate in the preparation of general ledger closing entries (monthly and annually), including adjustments. Prepare year-end accruals, consolidations and adjusting entries. (E-M)
- Review payroll calculations, related journal entries, and related reporting to CalPERS, IRS, and Franchise Tax Board for accuracy. (E)
- Perform payroll functions in its entirety in the absence of or to supplement/support the Payroll Officer. (M)
- Take the lead on assigned projects, programs, activities, and/or sections of the department.

In addition to the general duties applicable to all in this series and the duties of the Associate Accountant, the **Senior Accountant may**:

- Supervise departmental personnel. (E-M)
- Manage programs, activities, or sections, within the department.
- Perform complex accounting and analysis activities and functions.
- Be responsible for the accurate and timely preparation and recording of all adjusting and closing entries for month, quarter, and year-end.
- Assist or supervise work and deliverables for the annual financial audit. (E)

In performing the duties described above, the incumbent in this series is expected to:

- Provide outstanding and friendly customer service.
- Create and maintain a respectful and collaborative working environment.
- Communicate honestly and behave in a manner that is ethical, legal and fiscally responsible.
- Demonstrate care for the organization, customers and coworkers.
- Practice and encourage initiative and innovation to improve the workplace.

QUALIFICATIONS

Knowledge Of:

General (applicable to all):

- Principles and practices of municipal accounting, auditing, and budgeting.
- Generally accepted accounting principles (GAAP) issued by the Governmental Accounting Standards Board (GASB).
- Grant management and auditing requirements, including OMB A-133 and A-87 requirements.
- Ordinances, resolutions and laws affecting municipal financial operations.
- Operation of computerized financial systems (general ledger, accounts payable, purchasing, payroll, encumbrances, cash receipts, utility and miscellaneous billing, fixed asset and project accounting).
- Spreadsheet and word processing software.
- Local area networks and wide area networks.
- Modern office practices, procedures, equipment and standard clerical techniques as applied to municipal accounting.

For the Associate and Senior Accountant:

- Principles and best practices of supervision and management.
- Principles, best practices, regulations, and laws related to performing, analyzing, and accounting for payroll in a public agency, including FLSA.

Ability To:

General (applicable to all):

- Analyze and interpret fiscal and accounting records and data.
- Apply and adopt established methods to a variety of accounting transactions and problems.
- Document policy and procedures established to implement generally accepted accounting principles.
- Prepare concise and accurate reports for distribution to management and City Council.
- Interpret and make operating decisions in accordance with laws, regulations and policies.
- Identify changes in policies or procedures which will promote internal controls and the efficiency and effectiveness of personnel.
- Communicate clearly and concisely, orally and in writing.
- Establish and maintain cooperative and effective working relations with those contacted in the course of work, including other employees and the public.
- Use and operate computer and financial system which requires manual dexterity, and develop and understand documents, including spreadsheets.
- Sit and stand to perform work on a computer system for long periods of time.
- Lift up to 40 pounds.
- Work evenings and weekends, and attend night meetings or overnight conferences when required.
- Work independently with minimal supervision and meet deadlines

Education and Experience:

For the Assistant Accountant: equivalent to bachelor's degree in accounting, business management with major course work in accounting, finance, or related field. An alternate manner of gaining requisite education and experience is possessing the equivalent of an associate's degree in accounting or business with two years of experience in general accounting, including, but not limited to, accounts payable, accounts receivable, payroll, and budgeting.

For the Associate Accountant: equivalent to bachelor's degree in accounting or business management with major coursework in accounting, finance, business, or related field with two years of experience in general accounting, including, but not limited to, accounts payable, accounts receivable,

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payroll, and budgeting. An alternate manner of gaining requisite education and experience is possessing the equivalent of an associate's degree in accounting, finance, or business with five years of relevant experience.

Certification as Certified Government Finance Manager (CGFM) through the Association of Governmental Accountants or as a Certified Public Finance Officer (CPFO) through the Government Finance Officers Associations may substitute for one year of experience. A master's degree in accounting, certification as a Certified Management Accountant, or license in California as a Certified Public Accountant is preferred and may substitute for two years of experience.

For the Senior Accountant: the preferred path toward gaining the required education and experience is the equivalent to a bachelor's degree in accounting or business management with major coursework in accounting, finance, business management, or a related field with five years of experience in general accounting, including, but not limited to, accounts payable, accounts receivable, payroll, budgeting, managerial and financial reporting, financial statement preparation, and audit management.

An alternate manner of gaining requisite education and experience is possessing the equivalent of an associate's degree with major coursework described above with ten years of increasingly complex and technical experience in general accounting, including, but not limited to, accounts payable, accounts receivable, payroll, managerial and financial reporting, financial statement preparation, and budgeting, of which two years were in a supervisory/managerial role.

Certification as Certified Government Finance Manager (CGFM) through the Association of Governmental Accountants or as a Certified Public Finance Officer (CPFO) through the Government Finance Officers Associations may substitute for one year of experience. A master's degree in accounting, certification as a Certified Management Accountant, or a license in California as a Certified Public Accountant is preferred and may substitute for two years of experience.

Necessary Special Requirement:

Possession of a valid Class C California Driver's License.

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Rev. 6-2010