Accountant

FLSA Status: I-II Covered; III Exempt
Bargaining Unit: District Council of Trade Unions (DCTU)

General Summary

Positions in this broad class perform accounting and related processing, reporting, and control functions, including transaction processing, payroll accounting, financial system control, rate analysis, budget support, internal and external billing, internal audit review, project accounting, and financial accounting and reporting.

Accountant I - 30000062

Distinguishing Characteristics

The entry level of this professional accounting class typically performs accounting-related functions that involve some interpretation and analysis, with some independence. This class is distinguished from the Accounting Technician class by its need to apply Generally Accepted Accounting Principles (GAAP) in the area of assignment; regular, recurring and on-going responsibility for analysis, interpretation, and more independent action, such as carrying out limited analyses of accounts, funds, systems and/or other information, and supporting management through special reports, financial projections and budget support. Work is generally performed using pre-defined guidelines and procedures and is subject to review by a higher level Accountant.

Typical Duties/Examples of Work

1. Reviews, reconciles, and researches financial transactions.

2. Carries out a number of responsible accounting functions; reconciles and makes adjusting entries and end-of-period adjustments to specific accounts; interprets and applies applicable state and federal laws, codes, ordinances and administrative procedures; maintains and reconciles specific sub-systems.

3. Prepares reports, spreadsheets, summaries, graphs and charts; designs, creates and maintains databases and spreadsheets; creates, generates and distributes a variety of management reports.

4. Assist in the preparation of financial reports and projections used in the development of Bureau or unit budgets and for budget monitoring; prepare journal entries for budget transfers.

5. Carries out a variety of accounting duties related to grants; prepares grant reimbursement requests; records draw downs; processes payments to contractors and vendors; tracks multiple funding sources; collects program data to generate performance reports on how grant money is spent.

6. As assigned, provides lead direction to the work of others, which could include other Accountant I positions; responsible for review of work, training and guidance in duties.

7. Maintains cost accounting systems, insuring completeness and accuracy of information.

8. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of: Generally Accepted Accounting Principles (GAAP); governmental accounting; budgeting practices

Ability to: lead, coach, monitor, staff

Skill in: preparing and analyzing financial information; use of spreadsheet and other applicable software programs; oral and written communication; demonstrating techniques to others; providing training to others

Special Requirements

None

Classification History:
Adopted: 2-03-99 :

Class created as a result of DCTU classification and compensation Study 1998-99. This class is composed of the following classes:
0514 Associate Accountant Revised 03-20-79

June 2009 - Change Job Class number from 0514 to 30000062, due to system change.

Accountant II - 30000063

Distinguishing Characteristics

The journey level of this class typically performs a wide array of accounting-related functions that involve interpretation and analysis, with a relatively high degree of independence. This class is distinguished from the Accountant I class by its regular, recurring and on-going responsibility for analysis, interpretation, and highly independent action, such as carrying out analyses of accounts, funds, systems and/or other information, and supporting management through special

reports, development of new processes, and/or financial projections and budget support.

Typical Duties/Examples of Work

1. Analyzes financial transactions; performs operational and system audits to identify and recommend corrections for related problems; audits transactions of others for adherence to accounting principles and policies.

2. Prepares and analyzes financial statements for specific funds or for management control; maintains account center relationships.

3. Analyzes and interprets financial and other information for management; presents information through reports, spreadsheets, summaries, graphs and charts; designs, creates and maintains databases and spreadsheets; creates, generates and distributes a variety of management reports.

4. Prepares financial reports and projections to assist in the development of Bureau or unit budgets and for budget monitoring; monitors expenditures to assure budget compliance; prepares budget submission forms; prepares journal entries for budget transfers.

5. Prepares and reviews complex documentation for interagency and intergovernmental services and expenditures and bills appropriately; distributes consolidated costs.

6. As assigned, provides lead direction to the work of others in Administrative Support, Accountant Technician or Accountant classes; responsible for review of work, training and guidance in duties.

7. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of: Generally Accepted Accounting Principles (GAAP); governmental accounting; budgeting practices; audit practices

Ability to: lead, coach, monitor, motivate and correct staff

Skill in: preparing and analyzing financial information; use of spreadsheet and other applicable software programs; oral and written communication; demonstrating techniques to others; providing training to others

Special Requirements

None

Classification History:
Adopted: 2-03-99:
Class created as a result of DCTU classification and compensation Study 1998-99. This class is composed of the following classes:

0515	Senior Accountant	Adopted 11-16-76
512	Billing Accountant	Adopted 02-25-85

June 2009 - Change Job Class number from 0515 to 30000063, due to system change.

Accountant III - 30000064

Distinguishing Characteristics

The advanced journey level of this class typically performs a Bureau's most responsible non-exempt accounting-related functions and has a substantial impact on the integrity of Bureau systems of accountability and/or management decision-making. This class is distinguished from the Accountant II class by responsibility for a Bureau's major external accountabilities and/or for financial analysis significantly relied upon for its accuracy by Bureau/City management in decision-making. This class may provide lead direction and training to office support and accounting staff.

Typical Duties/Examples of Work

1. Carries out research of financial policy issues and related budget impacts; analyzes implications of policy or operational changes; develops and recommends modifications of accounting control policies, procedures and practices; implements accounting policies and procedures; plans and conducts operational audits, and develops and advocates for recommendations to improve efficiency and effectiveness.

2. Develops and coordinates development of financial reports relied upon by external parties with impact on City or Bureau financial credibility; conducts related analyses, research, reconciliations and adjustments; develops, reviews, interprets and adjusts supporting schedules, notes and other information.

3. Conducts and provides direction to others in the allocation of costs to projects and capital facilities for the purpose of developing overhead and billing rates; determines capitalization of interest and project costs; calculates transfers from funds to cover bond reimbursable construction costs.

4. Develops and maintains project accounts and project cost accounting systems and databases; bills customers for project costs; assists with preparation of capital improvement plans; reviews and approves final project summaries and schedules and closes projects; analyzes costs, and reconciles and adjusts cost accounting issues among multiple systems.

5. Prepares, presents and defends analytical reports to provide financial information and status for management decision-making; produces long-range financial projections to assist managers in allocation of resources; analyzes expenditures, revenues, variances, and trends.

6. Provides leadership in a variety of accounting, budgeting, and financial systems functions; determines debt payments per debt schedules; maintains and reconciles sub-systems and/or Bureau general ledgers; implements changes and upgrades to automated accounting systems; coordinates budget preparation and development; completes budget documents and prepares budget monitoring reports; calculates, tracks, transfers and analyzes investment income; analyzes, reconciles and processes payroll and benefits accounts, and prepares reports and transfers for regulatory compliance.

7. As assigned, provides lead direction to the work of others in Office Support or Accounting classes; responsible for scheduling, coordinating, assigning, reviewing and overseeing the completion of a variety of work; trains employees; may provide input to performance evaluation.

8. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of: **G**enerally **A**ccepted **A**ccounting **P**rinciples (GAAP) for governments; municipal budgeting principles and practices; audit principles and practices; cost accounting; financial systems; effective principles and practices of leadership; financial analysis techniques.

Ability to: lead a team of professional staff, including assigning and reviewing work.

Skill in: oral, written and graphic communication; developing and delivering effective presentations; use of spreadsheet, management software; spreadsheet and database design.

Special Requirements

None

Classification History:
Adopted: 2-03-99:
Class created as a result of DCTU classification and compensation Study 1998-99.
June 2009 - Change Job Class number from 0516 to 30000064, due to system change.

Working Conditions

Work in this class is typically performed in an office environment.