

City of San José
CLASS SPECIFICATION

Title: Accountant I/II (1231/1233)

DEPARTMENT	ACCOUNTABLE TO	FLSA STATUS
Varies	Varies	Non-exempt

CLASS SUMMARY

Under general supervision (Accountant I) or direction (Accountant II), performs professional work and assists in the preparation of financial reports, evaluation of financial system functions and testing of internal controls to ensure their adequacy and compliance with mandated regulations. Collects, analyzes, interprets, and documents fiscal and operating data. Reviews records of accounts receivable, accounts payable, expenditures, and income; determines whether expenditures have been made according to contractual requirements and authorized procedures. Performs related work as required.

DISTINGUISHING CHARACTERISTICS

Positions in the Accountant I/II class series are flexibly staffed, described as follows:

Accountant I - This is the entry-level class in the Accountant classification series responsible for providing professional accounting support to an assigned accounting or fiscal program area by learning the City's fiscal operations and assisting in the preparation of financial reports, evaluation of financial system functions and testing of internal controls to ensure their adequacy and compliance with mandated regulations. Positions at this level are not expected to function with the same amount of knowledge or skill level as positions allocated to the Accountant II 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. As experience is gained, assignments become more varied and are performed with greater independence.

Accountant II – This is the journey-level class in the Accountant classification series responsible for performing the full range of professional accounting duties in an accounting or fiscal program area by preparing financial reports, evaluating financial system functions and testing internal controls to ensure their adequacy and compliance with mandated regulations. Incumbents are expected to work independently and exercise 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 class performs the most complex work assigned to the series, and provides lead supervision and direction to professional accountants.

QUALIFICATIONS

(These qualifications are typically required. An equivalent combination of education and experience sufficient to satisfactorily perform the duties of the job may be substituted.)

Minimum Qualifications

Education and Experience

Accountant I

Completion of a Bachelor's Degree from an accredited college or university in Business, Accounting or related field, which must include twelve (12) semester units in accounting subjects.

Accountant II

Completion of a Bachelor's Degree from an accredited college or university in Business, Accounting or related field, which must include eighteen (18) semester units in accounting subjects AND two (2) years of progressively responsible accounting or auditing experience.

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Acceptable Substitution

Accountant I

Experience in the maintenance of financial records, systems or transactions may be substituted for the education requirement on a year-for-year basis. There will be no substitution for the twelve (12) semester units in accounting subjects.

Other Qualifications

(Incumbents may be required to have different combinations of the listed qualifications, or more specific job-related qualifications depending on the position.)

Basic Competencies

(Needed at entry into the job in order to perform the essential duties.)

- Job Expertise - Demonstrates knowledge of and experience with applicable professional/technical principles and practices, Citywide and departmental procedures/policies and federal and state rules and regulations.
- Communication Skills - Effectively conveys information and expresses thoughts and facts clearly, orally and in writing; demonstrates effective use of listening skills; displays openness to other people's ideas and thoughts.
- Computer Skills - Experienced with common business computer applications including but not limited to: MS Outlook, MS Word, MS PowerPoint, MS Access, and MS Excel.
- Teamwork & Interpersonal Skills - Develops effective relationships with co-workers and supervisors by helping others accomplish tasks and using collaboration and conflict resolution skills.
- Analytical Thinking - Approaches a problem or situation by using a logical, systematic, sequential approach.
- Fiscal Management - Understands the relationship of the budget and resources to the strategic plan; complies with administrative controls over funds, contracts, and procurements.
- Flexibility - Makes effective decisions and achieves desired results in the midst of major changes in responsibilities, work processes, timeframes, performance expectations, organizational culture.
- Problem Solving - Approaches a situation or problem by defining the problem or issue; determines the significance of problem; collects information; uses logic and intuition to arrive at decisions or solutions to problems that achieve the desired outcome.
- Reliability - Completes quality work assignments in a timely and efficient manner; fulfills responsibilities and maintains confidentiality as appropriate.
- Technology Use/Management - Uses efficient and cost-effective approaches to integrate technology into the workplace and improve program effectiveness.

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DUTY NO.	TYPICAL CLASS ESSENTIAL DUTIES: (These duties and estimated frequency are a representative sample; position assignments may vary depending on the business needs of the department.) Duties may include, but are not limited to, the following:	FREQUENCY*
1.	Collects, analyzes, interprets, and documents fiscal and operating data, including verification of revenue and expenditures; prepares or assists in the preparation of financial statements and reports; verifies and balances cash accounts, by reconciling to bank accounts; maintains the computerized general accounting system master files.	Daily/Several Times
2.	Reviews records of accounts receivable, accounts payable, expenditures, and income; checks whether expenditures have been made according to contractual requirements and authorized procedures. Within authority, processes and approves specific transactions.	Daily/Several Times
3.	Assists with fixed asset accounting, maintains records for tax reports, and provides statistics for capital and operating budgets.	Daily/Several Times
4.	Reviews and journalizes transactions for proper classification. Classifies transactions and analyzes impact upon assets, liabilities and reserves; analyzes cash flow. Reconciles sub-ledgers to controlling accounts. Places all special assessments on tax rolls.	Daily
5.	Searches records for revenue loss; develops recapture programs, monitors revenue income.	Daily
6.	May supervise and perform accounting functions relative to expenditures, encumbrances, final transfers, revenue projections and reconciliation of equipment and supplies inventory.	Daily
7.	May supervise accounting clerical personnel; assigns, and evaluates work.	Daily
8.	Analyzes annual Adopted Capital Budget and its subsequent amendments for projects and other activities that should be capitalized in accordance with City's policy and generally accepted accounting principles (GAAP). Discusses items with City staff that require clarification or coordination.	Daily
9.	Provides banking services to ensure segregation of duties; checks for positive pay exceptions; uploads Workers' Comp positive pay files; performs backup print disbursement checks for Accounts Payable, Payroll and Successor Agency.	Daily
10.	Interprets ordinances to determine change in the annual appropriation, including setting up new accounts for various departments; journalizes accounts and records.	Weekly
11.	Conducts routine/less complex audits; notes discrepancies and files reports and recommendations.	Weekly
12.	Interprets operating procedures and rules and regulations for staff including City Ordinances, various contractual agreements, and improvement district resolutions; analyzes fiscal transactions to assure conformity and compliance with accepted accounting procedures and practices, City codes and ordinances.	Weekly

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13.	Handles stop notices on construction contracts; makes required journal entries to transfer monies to depositor fund; adjusts for expenditure encumbrances.	Weekly
14.	Audits grant funded accounts and external agency programs with City contracts; assures compliance with grant agreement and budgets. Conducts pre-audit; reviews records for maintenance of auditing standards and counsels agencies on grant funds management.	Weekly
15.	Processes grant reimbursement requests. Verifies and monitors cash inflow and outflow on grant accounts. Searches fiscal records and analyzes program income and recapture income for grant accounts. Prepares personal service analyses and cost allocation on various grant projects.	Weekly
16.	Maintains capital asset management system and reconciles it to City's Financial Management System (FMS). Prepares asset information for addition, deletion or transfer; executes data entry into system; runs reports and schedules to ensure accuracy; performs periodic review of records to ensure completeness.	Weekly
17.	Supervises the balancing and control activities in the keeping of the City's General Ledger; prepares periodic financial statements including the City's annual financial statements, and maintains compliance with the requirements of the City Charter; receives and responds to external auditor questions on assigned fiscal program reports.	Weekly
18.	Develops fiscal reporting systems that are reflective of complex operational costs and provides accurate and timely management information for use in the management and administration of the Finance Department and other City departments.	Intermittent
19.	Interfaces with data processing in developing automated accounting procedures; develops or revises procedures for handling financial transactions based on legal requirements.	Intermittent
20.	Performs other related duties as required.	As Required

*Frequency defined as Daily/Several Times, Daily, Weekly, Intermittent, or As Required

PHYSICAL/ENVIRONMENTAL ELEMENTS

The following is a general statement for the classification. Individual positions may have additional or different physical/environmental elements.

In an office environment, possess ability to:

- Operate, access, enter, and retrieve data using standard office equipment, including but not limited to a computer or tablet;
- Read printed materials and a computer screen;
- Communicate in person and over the telephone;
- Lift, carry, push, and pull materials and objects up to 25 pounds, or heavier weights, in all cases with the use of proper equipment;

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- Move between/within work areas, including but not limited to sitting, walking, and standing on various surfaces, turning, bending, grasping, and making repetitive hand movements;
- Be exposed to moderate noise levels and controlled temperature conditions;
- Maintain professional demeanor during interactions with staff, customers, and the public.

CLASSIFICATION HISTORY *Created 4/80 (Formerly Accountant-Auditor I). Rev. 4/84, Rev. 8/85, Rev. 10/97, Rev. 08/18; s003/s002*