

**MENDOCINO COUNTY GOVERNMENT
CLASS SPECIFICATION**

CLASS TITLE: ACCOUNTANT
DEPARTMENT: AUDITOR/CONTROLLER
REPORTS TO: AUDITOR/CONTROLLER
CIVIL SERVICE: YES

CLASS CODE: 0019/0046 CONF
FLSA STATUS: E
DATE: 10/99 Rev. 2/07 Rev. 8/07
BARGAINING UNIT: SEIU or CONFIDENTIAL

JOB SUMMARY:

Under direction, performs professional level accounting work in the preparation and analysis of accounting records, reports, fiscal and statistical statements regarding financial status, expenses and operating procedures. Performs technical and administrative tasks in the processing and maintenance of budgets, expenditures, grants, payroll contracts and other financial and related data.

DISTINGUISHING CHARACTERISTICS:

Accountant is the professional journey level in accounting series. Accountant is distinguished from the Account Specialist series in that it is responsible for performing professional level accounting duties requiring a greater depth of technical knowledge and responsibility. Accountant is distinguished from Auditor by the latter's professional level auditing work including: analyzing a variety of financial operations, performing complex accounting and/or auditing functions and issuing reports of findings; and preparing financial statements.

SUPERVISION EXERCISED:

Accountants may exercise technical direction over technical/paraprofessional staff but do not provide direct supervision.

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

- Performs accounting and fiscal operations unique to Auditor/Controller. Performs audits, reconciliations and appraisals of the accounting and financial systems, accounts, funds and related activities to ensure accuracy and that adequate internal control, sufficient security, and auditability are present.
- Reviews accounting, auditing and/or regulatory reports to ensure financial compliance and integrity, to analyze findings, provide budget forecasting information and to interpret conclusions.
- Maintains and analyzes a variety of grants, funds and contracts; trains department representatives in entering related data.
- Performs tasks associated with revenue projection, appropriation/revenue accounting and data reporting for transportation funds.
- Performs calculations to determine tax liability, outstanding checks, depreciation, etc.
- Compiles information/data for County Budget Book.
- Tracks asset forfeitures.
- Performs audits related to special assignments including checking accuracy of entries and examining routine documents.
- Researches and compiles data to comply with financial reporting compliance and integrity of the organization's systems and records; files appropriate reports with local, state and federal agencies.
- Reconciles and balances office cash to internal and bank records.
- Prepares memorandums, letters and reports in final form from rough drafts and notes.
- Maintains computerized and manual general ledgers for County funds; reviews and makes necessary modifications as appropriate.
- Provides back-up support for other accounting staff.
- May train other staff.
- Performs other related duties as assigned.

MATERIAL AND EQUIPMENT USED:

Calculator	General Office Equipment	Computer	FAX Machine
Copy Machine	Telecommunications System		

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Bachelor's degree from an accredited four-year college or university in Accounting or a related field; and six years of progressively responsible experience performing professional level accounting work that included reconciling and balancing accounts, preparing a variety of financial and accounting statements and reports, and tracking a variety of financial information, preferably in a public agency; or, an equivalent combination of training and education.

Substitution: Related experience may be substituted for up to two years of the education at a rate of two years of experience to one year of education.

Licenses and Certifications:

None

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

- Generally accepted accounting principles as applied to governmental accounting.
- General and cost accounting.
- Financial, fund and project accounting.
- Financial report and statement preparation.
- Auditing principles.
- Budgeting principles and terminology.
- Computer applications and hardware related to the performance of the essential functions of the job.
- Record keeping, report preparation, filing methods and records management techniques.
- Laws and regulations relating to the financial administration of public agencies.
- Methods and techniques of research, statistical analysis and report presentation.

Skill in:

- Using tact, discretion, initiative and independent judgment within established guidelines.
- Organizing work, setting priorities, meeting critical deadlines, and following up on assignments with minimum direction.
- Researching, compiling, and summarizing a variety of informational and statistical data and materials.
- Communicating clearly and effectively, orally and in writing.
- Using spreadsheet and word processing software.
- Preparing clear and concise reports, correspondence and other written materials.

Mental and Physical Ability to:

- Analyze and evaluate accounting problems and use independent judgment regarding technical accounting problems.
- Read, analyze and interpret professional periodicals and journals, technical procedures and government regulations.
- Establish and maintain effective working relationships with others.
- Apply concepts such as fractions, percentages, ratios and proportions to practical situations.
- While performing the essential functions of this job the employee is regularly required to sit, use hands to finger, handle, or feel, and speak and hear.
- Lift and carry, push and/or pull, or move items weighing up to 20 pounds.

Working Conditions:

- Work is performed in a normal office environment with little exposure to outdoor temperatures or dirt and dust.
- The incumbent's working conditions are typically moderately quiet.

This class specification should not be interpreted as all-inclusive. It is intended to identify the essential functions and requirements of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.