

## ACCOUNTANT II

### **DEFINITION**

Under direction, performs journey professional level accounting, auditing and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's or a Department's fiscal and budget records; maintains information on County tax rates and rolls; assists with control of the County's or a Department's budget; and performs related work as required.

### **DISTINGUISHING CHARACTERISTICS**

This is the journey level classification in the Accountant series. This classification is distinguished from the Accountant I in that incumbents at this level are responsible for independently performing the full range of assigned duties.

### **REPORTS TO**

Higher level management or supervisory staff

### **CLASSIFICATIONS SUPERVISED**

This classification does not exercise supervision over staff

### **EXAMPLES OF ESSENTIAL DUTIES**

*The following are the duties performed by employees in this classification. However, employees may perform other related duties at an equivalent level. Each individual in the classification does not necessarily perform all the duties listed.*

- Performs professional accounting work in the establishment and maintenance of County fiscal records
- Maintains a variety of ledgers and journals
- Reviews fiscal records to ensure proper disbursement of funds to different accounts
- Posts claims to cost centers, detailing account to be charged
- Prepares deposit permits for departmental receipts; prepares journals for inter-departmental billing for reimbursement of non departmental expenses
- May be responsible for fiscal and reporting requirements of a specific area such as the County Road fund
- Prepares and monitors department budget, authorizing budget transfers
- Gathers information for the preparation and control of the County budget

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- May be responsible for preparation of the County payroll and preparation of payroll reports
- Prepares financial statements and reports
- Prepares cost summaries and project reports for State and Federal reimbursement programs
- Assists with the analysis and approval of fund transfers, ensuring that they meet program and legal requirements
- Maintains fixed asset inventories
- Supervises utility billings for special districts
- Conducts audits of County funds and programs
- Serves as a liaison for the County with outside auditors and other agencies
- Reviews and reconciles County and special district warrants
- Reviews and evaluates County and special district accounting systems to determine the need for new systems or revision of existing systems
- Maintains proper controls on trust accounts
- Operates computers, maintaining and updating files and databases
- Performs related duties as required.

### **SKILLS, KNOWLEDGE AND ABILITIES:**

#### **Knowledge of:**

- Operations, services and activities of assigned department.
- General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.
- Governmental cost accounting and budgeting procedures.
- Auditing theory, principles, and techniques and their application to government finance.
- Laws and regulations affecting the financial operations of the County and special districts.
- Principles of account classification.
- Principles and practices of preparing and maintaining complex financial records.
- Principles and practices of budget development and control.
- Complex mathematical concepts.
- Methods and techniques of implementing internal control practices.
- A variety of office equipment including computers and assigned software.

#### **Ability to:**

- Perform a variety of professional accounting work in assigned department.
- Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.
- Monitor and update complex fiscal records.
- Prepare a variety of financial reports and statements.

## **ACCOUNTANT II - 3**

- Make mathematical calculations quickly and accurately.
- Gather, organize, analyze, and present a variety of data and information.
- Prepare clear, concise and accurate records and reports.
- Assist in the development and monitoring of departmental budgets.
- Perform internal audits of departmental finances.
- Understand and carry out oral and written directions.
- Communicate effectively, both verbally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.

### **TYPICAL PHYSICAL REQUIREMENTS**

Sit for extended periods; frequently stand and walk; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of office equipment including computers, telephones, calculators, copiers, and fax machines.

### **TYPICAL WORKING CONDITIONS**

Work is performed in an office environment; continuous contact with staff and the public.

### **MINIMUM EDUCATION, TRAINING AND EXPERIENCE:**

BA or BS Degree in Finance, Accounting or Business Administration from an accredited college or university, and

Minimum of one (1) year in governmental accounting at a level equivalent to the Accountant I classification in Amador County

### **SPECIAL REQUIREMENTS:**

None