

ACCOUNTANT II**DEFINITION**

Under direction, performs varied and complex professional accounting work relating to the maintenance of accounting transaction records in a County department and/or central accounting unit; prepares analytical, narrative, statistical, and accounting reports; and does related or other work as required in accordance with Rule 3, Section 3 of Civil Service Rules.

CLASS CHARACTERISTICS

This is the journey level class in the Accountant series. At this level, incumbents perform complex professional accounting work. Incumbents work independently, require minimal supervision, and may direct the work of lower level professional, technical, and clerical staff. This class differs from Accountant III in that incumbents of the latter class independently perform the most complex professional accounting work and may have overall responsibility for overseeing assigned accounting activities within a department.

TYPICAL DUTIES

1. Participates in reviewing and auditing the work of assigned unit or County department; oversees the work of assigned lower level professional and technical/clerical accounting staff; answers questions from staff.
2. Formulates proposals for improving departmental accounting procedures; develops processes and procedures to streamline fiscal functions.
3. Performs audits as assigned; discusses problems found in audits with supervisor, appropriate department heads, or department administrative staff.
4. Establishes and maintains general and subsidiary accounts and related ledgers including revenue and disbursement; maintains records of encumbrances of funds; balances, verifies and reconciles accounts, ledgers, and other financial or fiscal records.
5. Reviews and approves the work of assigned staff processing invoices, contracts, purchase orders, journal entries, service & stores transfers, and other fiscal documents to ensure that proper cost centers and expense lines are being used and are in accordance with departmental budget; approves requisitions for direct purchases and determines the most efficient method for purchasing.
6. Responds to outside vendors regarding unpaid invoices; responds to department managers or purchasing department on requisitions that are in process of being ordered.
7. Reconciles bank statements and County expenditure budget reports.
8. Gathers information for and prepares various accounting and fiscal records, reports, and claims including those concerning accrued and planned expenditures, participant related obligations, carry forward, claims, financial reporting procedures,

- and related items for internal use, for use by the particular department involved, or for use by another County agency such as the County Administrator's Office.
9. Provides up-to-date detailed cost accounting information for a County department to be used for budgeting and cost control purposes by that department, federal or state agencies, or the County Administrator's Office; performs analysis of expenditure lines versus budgeted amount at the departmental level or cost center level.
 10. Maintains budgets for operational expenses; processes allocations for operational costs.
 11. Manages cash needs for assigned area; examines cash balances for each funding stream; projects how much cash is needed to cover expenses per funding stream; requests funds from federal, state, and County agencies.
 12. Supervises assigned accounting function; insures appropriate processes are followed; verifies accuracy of information and supporting documentation; prepares related reports and resolves complex issues.
 13. Manages revenue received in assigned area; prepares fund history report.
 14. Serves as liaison with internal departmental customers or external direct customers to resolve issues and/or provide information; interacts extensively with program staff.
 15. Participates in audits performed by federal, state, and private agencies.
 16. Acts for superior as assigned; performs the tasks necessary to meet all deadlines and information requirements of the department.

MINIMUM QUALIFICATIONS

EITHER PATTERN I

Experience: One year as an Accountant I in San Joaquin County service.

OR PATTERN II

Education: Graduation from an accredited four-year college or university with major coursework accounting, business administration, economics, or a closely related field, including at least twelve semester units in accounting.

Experience: Two years of professional accounting experience.

OR PATTERN III

Education: Completion of 60 semester or equivalent quarter units from an accredited college or university including a minimum of 15 semester units or equivalent quarter units in accounting.

Experience: Four years of professional accounting experience.

AND

License: Possession of a valid California driver's license if required by the nature of the assignment.

Knowledge of: Accounting theory, principles, practices, and procedures and their application to a variety of accounting transactions and problems with particular reference to governmental accounting; pertinent federal, state, and local laws, codes, ordinances, and regulations; principles of account classification; modern office procedures, practices, and equipment including computers and applicable software applications such as spreadsheets, databases, and electronic data processing systems; auditing theory, principles, and practices.

Ability to: Analyze and evaluate accounting and auditing problems; develop pertinent accounting and related data in the preparation of reports and statements; prepare financial and statistical reports; interpret and apply pertinent rules and regulations; operate office equipment including computers and supporting word processing, spreadsheet, and database applications; adapt to changing technologies and learn the functionality of new equipment and systems; establish and maintain effective working relationships with others including County officials and other employees; communicate effectively with others, both orally and in writing.

Physical/Mental Requirements: **Mobility** – frequent operation of a data entry device and sitting for long periods of time; occasional standing for long periods of time, walking, pushing/pulling, bending/squatting, driving, and climbing stairs. **Lifting** – frequently 5 lbs or less; occasionally 5 to 30 lbs. **Visual** – constant use of overall vision and reading/close-up work; frequent need for color perception, hand/eye coordination, and field of vision. **Dexterity** – frequent holding, reaching, grasping, repetitive motion, and writing. **Hearing/Talking** – frequent hearing of normal speech, hearing on the telephone, talking in person and on the telephone. **Emotional/Physiological Factors** – frequent decision making, concentration, and working alone; occasional public contact. **Special Requirements** – some assignments may require occasional working weekends, nights, and/or occasional overtime; occasional travel. **Environmental Conditions** – occasional exposure to noise, dust, and poor ventilation; occasional exposure to varied weather conditions.

Adopted: 5/58
Title changed: 9/1/60
Amended & Re-titled: 5/10/67
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