

ACCOUNTANT

NATURE OF WORK

This is professional accounting work in the maintenance, review, and analysis of fiscal records.

Work involves responsibility for independently maintaining a complete set of accounting records, collecting and recording detailed municipal fiscal records, preparing and analyzing fiscal reports; and reviewing and reporting on internal controls of various City departments. An employee in this class may assist higher level employees with more complex accounting and/or auditing functions. Work requires independent judgment on technical accounting and/or auditing problems, but classifications and procedures are determined by departmental regulations or legal requirements. Work is reviewed by an administrative superior for adherence to overall standards of performance, and is subject to periodic audit. Supervision may be exercised over subordinate employees.

EXAMPLES OF WORK PERFORMED

Reviews work orders and costs; enters additions and retirements from fixed capital; breaks down costs and assigns account numbers, makes entries in varied journals and ledgers.

Maintains records of federal grant funds allocated to various departments; audits records of departments receiving federal funds.

Compiles and calculates data in the preparation of fiscal reports; prepares monthly, quarterly and annual reports.

Classifies as to fund and account all cash receipts and disbursements; posts to and maintains budget control and general account books; prepares trial balance, monthly and annual statements.

Maintains a set of detailed account books on equipment, materials, and other cost accounts in accordance with predetermined breakdowns; balances accounts, and reconciles account books to general books; makes opening, adjusting and closing entries.

Performs audits of various departmental records, and internal control procedures and policies; prepares reports on findings.

May participate in departmental budget preparation and maintain fiscal records of budgetary expenditures.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Considerable knowledge of professional accounting principles and procedures.

Considerable knowledge of professional auditing principles and procedures.

Knowledge of governmental accounting procedures.

Knowledge of modern office practices, procedures, equipment and standard clerical techniques.

Ability to apply professional accounting principles to the maintenance of fiscal and accounting records.

Ability to perform audits in an independent manner under the direction of an administrative superior.

Ability to prepare reports containing audit results and recommendations on improvements to internal control procedures.

Ability to maintain a variety of accounting records and reports.

Ability to compile, calculate, and analyze data necessary for the completion of fiscal reports.

Ability to perform detailed work involving written or numerical data, and to make arithmetic calculations rapidly and accurately.

Ability to develop modifications and improvements in existing account maintenance procedures.

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting and six months of experience in accounting procedures; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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