

## ACCOUNTANT II

### NATURE OF WORK

This is advanced professional accounting work preparing annual audited financial statements, analyzing financial entries, conducting audits internally or externally, and/or performing other related professional accounting activities and functions.

Work involves the responsibility for directing and coordinating an assigned division within the Lincoln Utilities and Transportation (LTU) or the Finance departments. An employee in this classification exercises considerable independence in the performance of duties and receives general guidance from a superior. Supervision may be exercised over subordinate employees.

### EXAMPLES OF WORK PERFORMED

Prepares complex annual audited financial statements, such as Balance Sheets, Income Statements and Cash Flows on department funds, and records for completeness and conformance with acceptable accounting standards.

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.

Coordinates development, implementation, administration, and overseeing of the organization's Purchasing Card program; ensures accurate accounting, policy compliance, and effective internal controls of the program.

Performs year-end functions such as opening, closing, and adjusting accounts and projects.

Applies accounting principles and theory to the functions of recording, classifying, examining, and analyzing the data and records of financial transactions within LTU.

Gathers information for the preparation of financial footnotes and prepares the footnotes for LTU Annual Financial Reporting.

Assists in the annual independent audit on LTU funds, providing records and offering explanations of entries and calculations.

Classifies as to fund and account cash receipts and disbursements; posts to and maintains budget control and general account books; loads appropriations to capital projects.

Monitors a variety of accounting functions as needed in General Accounting, Enterprise Accounting, Payroll, Procurement, Encumbrance Accounting, Budget, Audit, or Fiscal Management for LTU activities.

Assists in the preparation of the LTU Department or city-wide annual operating and capital budgets.

Develops internal and external audit plans for city programs.

Conducts internal and external audits on city programs. Determines audit findings and recommends solutions to resolve findings.

Audits city tax receipts for proper collections.

Conducts grant subrecipient reviews and/or audits.

Assists in the review of department federal grant records in preparation for city-wide federal grant schedule for the Annual Comprehensive Financial Report and Single Audit on federal funding.

Maintains regular and reliable attendance.

Performs related work as required.

#### DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Considerable knowledge of Generally Accepted Accounting Principles (GAAP) and Governmental GAAP.

Considerable knowledge of general laws and administrative policies governing municipal financial practices and procedures.

Considerable knowledge of the principles and practices of fund accounting and budgeting in government.

Considerable knowledge of Federal, State, and local laws, Federal regulations, and City policies and procedures.

Considerable knowledge of LTU practices, and procedures.

Considerable knowledge of the computer applications utilized by LTU.

Knowledge of business and accounting related principles and practices, including P-Card administration, and ability to interpret and enforce policies and procedures.

Ability to manage, coordinate, and evaluate the work of others.

Ability to prepare informative financial reports.

Ability to independently analyze complex financial transactions.

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

Ability to communicate effectively both orally and in writing.

#### MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting and two years 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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