



CLASS SPECIFICATION

Class Code: 0318
Date Est:
Last Rev: 10/2020
Last Title Chg:
FLSA: non-exempt
Probation: 12 months

ACCOUNTANT II

DEFINITION

Under general supervision, performs government accounting and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and accounting records; and performs related work as required.

EXPERIENCE AND TRAINING REQUIREMENTS

A bachelor's degree from an accredited college or university in accounting, finance, or a closely related field AND two years of full-time professional accounting experience; OR an equivalent combination of education and experience.

LICENSE OR CERTIFICATE

A driver's license may be required at the time of appointment.

DISTINGUISHING CHARACTERISTICS

This is the journey level in the Accountant class series. Incumbents in this class perform a wide variety of complex accounting and fiscal analysis work. This class is distinguished from Accountant I in that incumbents are expected to perform a broader range of assignments with less guidance and supervision. It is distinguished from Senior Accountant in that incumbents do not exercise lead supervisory responsibilities over positions in the same class series.

SUPERVISION EXERCISED

May exercise functional supervision over support staff as needed.

EXAMPLES OF DUTIES *(The following is used as a partial description and is not restrictive as to duties required.)*

Maintain general ledgers of governmental and proprietary funds that include reviewing, analyzing, and balancing accounts to detailed schedules and subsidiary journals, and reviewing balance sheet, revenue, and expenditure/expense ledgers and financial statements for unusual fluctuations.

Prepare annual and interim financial statements and reports for assigned funds.

Analyze and reconcile accounts by preparing appropriate journal entries, balancing with cash/bank accounts, and coordinating with the County payroll function as necessary.

Review fiscal records to insure proper disbursement of funds to different accounts.

Analyze and approve fund transfers, ensuring they meet program and legal requirements.

Reconcile and analyze grants, record related receivables and deferrals, and assist with the process of preparing grant reports required by granting agencies.

Complete monthly fund checklists for the funds assigned which includes the analysis for accuracy of general ledgers, revenue/expense reports, and budget reports.

Provide information regarding fund and account status to County management and staff on a timely basis.

Complete year-end schedules, notes, workpapers, and other items related to the year-end audit.

Compile information and prepare assigned census, bond rating agency, and quarterly reports as required by the State.

Assist management by gathering, evaluating, and verifying information related to assigned accounts and funds for the preparation and control of the County budget.

Schedule and verify bond payment requirements and make all necessary transfers of funds to meet due dates for payments.

Prepare statement of indebtedness for the Department of Taxation and the County Clerk.

Analyze various County contracts to verify that all required contract retention amounts are correct and are being withheld from payment until completion of projects.

Operate computers, using appropriate software in fiscal analysis and reporting.

Research and apply County policies and procedures, Nevada Revised Statutes, and accounting principles to work assignments.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Full Performance *(These may be acquired on the job and are needed to perform the work assigned.)*

Knowledge of:

Accounting policies, methods, and procedures used in Washoe County.

Computer software specific to the department/division.

Department/division policies and procedures.

County requirements for fund types and reports.

Encumbrance process in a government environment.

Ability to:

Perform specialized accounting assignments.

Use department computer software in financial analysis and development of financial reports.

Entry Level *(Applicants will be screened for possession of these through written, oral, performance, or other evaluation methods.)*

Knowledge of:

Generally accepted accounting theory, principles, practices, financial reporting, and their application to a variety of accounting transactions and problems.

Principles and practices of government accounting.

Principles of account classifications and internal controls.

Budget development and control.

Ability to:

Perform a variety of complex financial and accounting analysis.

Monitor and update fiscal records.

Prepare a variety of financial reports and statements.

Perform mathematical calculations quickly and accurately.

Interpret, explain, and apply a variety of policies, rules, procedures, and regulations.

Gather, organize, analyze, and present a variety of data and information.

Analyze, develop, and modify financial record keeping procedures.

Learn and use complex fiscal software.

Prepare clear, concise, and accurate records and reports.

Communicate effectively, both orally and in writing.

Maintain effective working relationships with division staff and representatives of other departments.

SPECIAL REQUIREMENTS (*Essential duties require the following physical skills and work environment.*)

Ability to work in a standard office environment. Ability to lift and move objects weighing up to 10 lbs. Ability to use office equipment including computers, telephones, calculators, copiers, and FAX machine.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards.