



CLASS SPECIFICATION

Class Code: 0320
Date Est:
Last Rev: 3/2001
Last Title Chg:
FLSA: non-exempt

ACCOUNTANT I

DEFINITION

Under supervision, performs government accounting and fiscal analysis in the preparation, maintenance, analysis, and verification of the County's fiscal and accounting records; analyzes and reconciles accounts; prepares journal entries and financial statements; and performs related work as required.

EXPERIENCE AND TRAINING REQUIREMENTS

A Bachelor's degree in Accounting, Finance, or a closely related field; OR an equivalent combination of education and experience.

LICENSE OR CERTIFICATE

NA

DISTINGUISHING CHARACTERISTICS

This is the entry and training level in the Accountant class series. Incumbents in this class perform a variety of less complex accounting work. Incumbents are expected to increase their skill and knowledge of technical accounting procedures during the training period. Upon attaining the requisite experience and approval of the appointing authority, an incumbent may be promoted to the Accountant II class.

SUPERVISION EXERCISED

NA

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

Maintain a variety of ledgers and journals by analyzing and balancing accounts, reviewing balance sheets, revenue and expenditure/expense ledgers, and financial statements for unusual fluctuations, and resolving discrepancies.

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

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

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

Assist with the analysis and approval of fund transfers and insure that they meet program and legal requirements.

Reconcile and analyze grants and record related receivables and deferrals.

Complete monthly fund checklists for assigned funds by analyzing general ledgers, revenue and expenditure/expense reports, and budget reports for accuracy and required procedures.

Assist with reviewing and evaluating County and special district accounting systems to determine the need for new systems or revision of existing systems.

Provide budget information to County departments on a timely basis.

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

Compile information for State financial reports.

Assist Finance by gathering funds or accounts information for the preparation and control of the County budget.

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

JOB RELATED AND ESSENTIAL QUALIFICATIONS

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

Knowledge of:

Governmental accounting policies and procedures.

Computer software specific to the department/division.

Department/division policies and procedures.

Ability to:

Perform technical accounting work.

Prepare statements and reports for a variety of sources.

Analyze and evaluate financial data, researching and gathering appropriate information to resolve problems.

Analyze, develop, and modify financial recordkeeping procedures.

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

Knowledge of:

General accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.

Principles of account classification.

Budget development and control.

Ability to:

Monitor and update fiscal records.

Prepare a variety of financial reports and statements.

Make 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.

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 sit for extended periods. Ability to frequently stand and walk. 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.

Approved WERCCS Job Evaluation Committee

Date March, 2001