

**CITY OF MOUNTAIN VIEW
CLASS SPECIFICATION**

Position Title: Accountant I Accountant II	Job Family: 2 2
General Classification: Professional	Job Grade: 23A 27

Definition: To perform professional general accounting work, including the areas of fixed assets, reconciliations, and/or payroll processing and general ledger activities; to maintain, review, and prepare fiscal records; to prepare financial report statements and analyses; and to do related work as assigned.

Distinguishing Characteristics:

Accountant I—This is the entry-level class in the professional Accountant series. This class is distinguished from the Accountant II series by the performance of the more routine tasks and duties assigned to positions within this series. Employees at this level are not expected to perform with the same independence of direction, judgment, or complexity of assignments as are positions allocated to the II level. Since this class is typically used as a training class, employees may have only limited or no directly related work experience. Employees work under immediate supervision while learning job tasks.

Receives immediate supervision from the Accounting Manager, Senior Accountant, and/or other professional/management staff.

Accountant II—This is the full journey-level class within the professional Accountant series. This class is distinguished from the Accountant I by the assignment of the full range of duties assigned. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise and they are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level.

Receives general supervision from the Accounting Manager and/or Senior Accountant. May exercise technical and functional supervision over clerical personnel or lower-level accountants.

Examples of Duties: Duties may include, but are not limited to and are dependent on the function of the position, the following:

1. Coordinate and prepare postings, balancing, and reconciliation of the General Ledger and subsidiary accounts (e.g., Fixed Assets, payroll, etc.); prepare reconciliations (e.g., bank, medical benefit enrollment, etc.).

Position Title: Accountant I
Accountant II

Page 2 of 4

2. Review and analyze financial records for accuracy and completeness; prepare corrections as necessary.
3. Assist in the preparation of the annual financial statements and the Comprehensive Annual Financial Report; prepare audit schedules for the annual audit.
4. Assist in maintaining accounting systems (e.g., payroll, fixed assets, general ledger, etc.) and procedures; make adjustments when required.
5. Review and audit accounts payable checks and vouchers, timecards, payroll prelists, and checks for accuracy and completeness.
6. Prepare and enter correcting and adjusting journal entries to update the general ledger and other financial reports.
7. Perform comprehensive financial activity studies as directed; provide analysis of various funds and/or payroll reports at management request.
8. Develop, monitor, and maintain records on City's fixed assets; calculate and record depreciation charges for enterprise and special funds; conduct lease and purchase analysis; conduct an annual physical inventory of general fixed assets and stores inventory for the City and reconcile count to City's financial records; reconcile fixed assets ledger to General Ledger; analyze and evaluate assets policy and propose functional changes.
9. Monitor City's grant activities; communicate with various departments to ensure grant activities are in compliance; prepare reimbursement requests to granting agencies; reconcile various grant funds.
10. Develop, monitor, input, and process records in the City's payroll system; calculate and record payroll; review, verify, and audit payroll data; analyze payroll reports; extract data and provide information as requested.
11. May provide technical guidance to lower-level accounting personnel in accounts payable and/or payroll.
12. Analyze, reconcile, and maintain accurate records for cash accounts, bank accounts, payroll accounts, and trustee/bank accounts.

Position Title: Accountant I
Accountant II

Page 3 of 4

13. Prepare and file sales and use tax, and/or State and Federal payroll taxes, PERS earning, and other mandatory returns/reports.
14. Analyze, calculate, and allocate interdepartmental charges for various expenditures.
15. Perform other related duties as assigned.

Minimum Qualifications:

Accountant I

Knowledge of: Basic accounting techniques and principles; modern office procedures, methods, and computer equipment and software, including Microsoft Office, accounting software, and database applications.

Ability to: Learn to apply accounting principles to the maintenance of financial and accounting records; learn and apply Federal, State, and local laws and regulations, PERS rules and regulations, and Memorandum of Understandings (MOUs) to accounting and auditing work; examine, verify, and prepare financial documents and reports; prepare a variety of financial statements, reports, and analysis; communicate clearly and concisely, both orally and in writing; establish and maintain cooperative working relationships with those contacted in the course of work.

Accountant II

Knowledge of: Generally accepted accounting principles and applicability to a variety of accounting audits, transactions, and problems; principles of financial administration, including budgeting and reporting; automated financial information systems.

Ability to: Analyze and interpret financial, accounting, and/or payroll records; prepare financial research and report preparation methods and techniques; apply Federal, State, and local laws and regulations, PERS rules and regulations, and MOUs pertaining to accounting and auditing work; examine and verify a wide variety of financial documents and reports; prepare a variety of complex financial statements, reports, and analyses; self-motivate and complete assignments with minimal supervision

Position Title: Accountant I
Accountant II

Page 4 of 4

Experience and Training Guidelines: Any combination of relevant experience, education, and training that will satisfy the required minimum qualifications, knowledge, and abilities.

Accountant I

No professional work experience is required. Two years of basic accounting clerical experience is preferred. Equivalent to a bachelor's degree from an accredited college/university with major course work in accounting or related field or an associate degree with corresponding accounting course work and three years of increasingly responsible accounting clerical experience.

Accountant II

Two years of responsible governmental accounting experience comparable to that of an Accountant I in the City of Mountain View. Equivalent to a bachelor's degree from an accredited college or university with major course work in accounting or a related field.

Established: January 1994

Revised: October 2017

HRD/CLASS SPECS

Accountant I-II