

**COUNTY OF SOLANO**  
**CLASS SPECIFICATION**  
**ACCOUNTANT (JOURNEY)**  
Effective Date of Revision: ~~10/9/2013~~

**CLASS SUMMARY:**

This class represents the professional, journey level in the Accountant series.

It is characterized by the responsibility to apply professional accounting principles to facilitate fiscal control, perform financial analysis and/or establish accounting systems within a County department. Incumbents will perform a full range of complex technical tasks and work under direction within a framework of established procedures, which require the application of accounting principles and a broad knowledge of accounting practices as well as analysis, evaluation and interpretation of laws, regulations and financial transactions.

Performs professional accounting duties in the preparation of financial reports and/or statements, in the development, review and maintenance of a department's accounting, cost, and other financial reporting systems that meet Federal, State and local requirements, in the collection and interpretation of financial information, and in the analysis of financial records; monitors department financial systems to identify problems, recommend changes and take corrective action to maintain integrity of the department's accounting systems.

Employees in this class are expected to exercise sound professional judgment in the interpretation of Federal, State, local and general accounting policies.

**DISTINGUISHING CHARACTERISTICS:**

This class is distinguished from the:

**Accountant (Senior)** class which is the advanced journey class in this series and is responsible for performing more difficult financial and accounting tasks such as independently performing or acting as lead in performing specialized and more complex accounting, claiming, and financial reporting activities; and the

**Accountant (Entry)** class which is the entry class in this series and is responsible for learning to perform professional accounting duties in the preparation of financial reports and/or statements, in the development, review and maintenance of department's accounting, cost and/or other financial reporting systems, in the collection and interpretation of financial information, and in the analysis of financial records.

**SUPERVISION RECEIVED AND EXERCISED:**

Works independently with general supervision from a supervisory or management level position.

May exercise supervision over clerical and paraprofessional staff working in the accounting function.

**ESSENTIAL DUTIES:** This class specification represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department.

- Prepares a variety of detailed, analytical accounting, statistical and/or financial statements or reports which require analysis and interpretation of fiscal data for use primarily by the assigned department but also by other departments, auditors and/or non-County agencies; examines, analyzes and verifies fiscal documents to ensure adherence to established controls.
- Submits grant applications and compiles supporting documentation, monitors revenues and projection of grant monies, local fees and state revenues; may prepare invoices and assist in revenue collection; calculates interest and revenues to accounts; prepares and verifies claims, vouchers, accruals and year-end closing entries; and reviews departmental internal controls.
- Prepares tax returns; investigates and resolves tax related issues.
- Prepares, evaluates, justifies and maintains annual budgets; assembles and analyzes cost accounting records and other supporting technical and statistical data such as compiling data on Federal expenditures, preparing cash flow projections, and preparing and reviewing Federal and State claims and cost reports; makes adjusting entries and transfers of appropriations.
- Monitors contractor performance reviews costs reports submitted by contractors and outside agencies, performs reviews of contractor's records, develops procedures for cost settlement with various contractors.
- Reviews fiscal policies and procedures to ensure compliance with County, Federal and State requirements; advises superiors and departmental managers of changes in laws, rules, and regulations and practices which impact on departmental accounting and fiscal procedures; interprets rules and regulations to determine accounting requirements for externally funded programs; develops accounting guidelines for department's use; reviews department accounting systems, procedures and records; recommends and assists in the implementation of new or revised department accounting systems; analyzes operational procedures to automate manual accounting systems; designs and maintains departmental accounting forms; and analyzes and initiates changes in department accounting practices, procedures and techniques in order to meet internal and external financial reporting requirements.
- Establishes and maintains working relationships with vendors/contractors, county staff, management, Federal and State agencies, and the general public; serves as liaison for Federal and State external and internal audits related to department programs.
- May supervise the work of clerical and paraprofessional staff working in the accounting function; provides assistance with reconciliation or other fiscal functions; recommends personnel actions related to employee selection, advancement, transfer, and discipline; trains and evaluates employees.
- Performs a variety of routine administrative tasks in support of the daily operations of the office; faxes information; answers calls; prepares correspondence; copies documents; sets up files.
- Performs other duties of a similar nature or level as assigned.

## EDUCATION AND EXPERIENCE:

**Education:** A Bachelor's degree or higher from an accredited college or university with a major in business administration, finance, accounting or a closely related field, which must have included at least 12 semester or 18 quarter units ~~from among the following accounting courses: Principles of Accounting, Intermediate Accounting, Advanced Accounting, Governmental Accounting, Fund Accounting, Cost in Accounting and/or Auditing.~~

**Experience:** Two years of professional accounting experience

Note: Possession of a Certified Public Accountant Certificate may be substituted for the education requirement.

## LICENSING, CERTIFICATION AND REGISTRATION REQUIREMENTS:

Some positions in this class will require the applicant to possess a valid California driver's license, Class C, by the time of appointment.

The possession of a Certified Public Accountant Certificate is desired.

Employees must keep their licenses, certifications and registrations current and failure to do so may constitute cause for personnel action in accordance with Civil Service Rules or applicable bargaining agreement.

## REQUIRED KNOWLEDGE AND ABILITIES:

### Knowledge of:

- Generally Accepted Accounting Principles (GAAP) principles, practices, theories and procedures.
- Cost accounting principles and systems.
- Laws, rules and regulations that apply to fiscal operations.
- Accepted methods of business office management.
- Principles and practices of public administration including budgeting, program planning/evaluation and supervision.
- Standard office procedures, practices, equipment, personal computers, and software.

### Ability to:

- Understand, interpret, explain and comply with laws, regulations, policies and professional accounting principles and standards governing fiscal operations in County government.
- Plan, organize and administer financial programs/services.
- Analyze fiscal data and draw logical conclusions.
- Identify and resolve problems relating to fiscal and/or administrative operations.
- Prepare fiscal procedures.
- Design accounting forms.
- Prepare budgets, funding proposals and narrative and statistical reports.
- Understand and analyze expenditure reports.
- Maintain accurate records and document actions taken.
- Interview people to obtain information needed to investigate/resolve complaints.
- Research regulations, procedures and/or technical reference materials.

- Communicate clearly and concisely, both orally and in writing.
- Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.
- Maintain confidentiality of information.
- Supervise clerical and paraprofessional staff working in the accounting function.
- Utilize personal computer using word processing and spreadsheet computer program applications and Federal/State automated accounting and cost reporting systems.
- Use basic office equipment.

### **PHYSICAL REQUIREMENTS:**

**Mobility and Dexterity:** Positions in this class typically require stooping, kneeling, reaching, standing, walking, fingering, grasping, feeling (i.e. sense of touch), and repetitive motion.

**Lifting, Carrying, Pushing and Pulling -- Sedentary Work:** Employees in this class exert up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects.

**Vision:** Positions in this class require the employee to have close visual acuity, with or without correction, to prepare and analyze data and figures, transcribe, view a computer terminal, read, etc. Some positions in this class also requires employees to have depth perception in order to operate a motor vehicle.

**Hearing/Talking:** Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction, and have the ability to receive detailed information through oral communication. Positions in this class require the employee to express or exchange ideas by means of the spoken word.

### **WORKING CONDITIONS:**

Employees in this class will most often be working in an office setting.

### **OTHER REQUIREMENTS:**

**Independent Travel:** Some positions in this class will require employees to travel independently, for example, to perform work at other work sites, to attend meetings with other County employees, etc.

**Hours of Work:** Incumbents may be required to work weekends, holidays, irregular hours, on-call, and after normal business hours.

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### **Director of Human Resources**

- Established Date: February 1995
- BOS Date: June 30, 2003
- Revision Dates: 01/10/07, 10/09/13, [11/15/2019](#)