

# COUNTY OF SOLANO

## CLASS SPECIFICATION

### ACCOUNTANT (ENTRY)

Effective Date of Revision: ~~10/9/2013~~

#### CLASS SUMMARY:

This class represents the entry level in the Accountant series.

Incumbents learn to perform 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/or 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.

Incumbents work under general supervision in applying professional accounting principles to facilitate fiscal control, performing financial analysis and/or establishing fiscal accounting systems within the department. Incumbents will perform technical tasks under direction within a framework of established procedures, which require the application of accounting principles and practices.

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

Some positions in this entry level class may be budgeted at the journey level class. If the position is budgeted at that level, then the position is considered to be flexibly staffed. Employees may be promoted from the entry level to the journey level without examination in flexibly-staffed classes.

#### DISTINGUISHING CHARACTERISTICS:

This class is distinguished from the:

**Accountant (Journey)** class which is the journey class in this series and is responsible for performing 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.

#### SUPERVISION RECEIVED AND EXERCISED:

Receives general supervision from a supervisory level position.

May supervise the work of clerical 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.

- Learns to perform the following:
  - Prepare 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 County departments, auditors,; the department's, and/or non-County agencies; examines, analyzes and verifies fiscal documents to ensure adherence to established controls; analyzes and initiates changes in department's accounting practices, procedures and techniques in order to meet internal and external financial reporting requirements.
  - Prepares Grant related reports to monitor revenues and projection of grant monies, local fees and state revenues; to prepare invoices and assist in revenue collection; to calculate and distribute interest and revenues to accounts; to prepare and verify claims, vouchers, accruals and year-end closing entries
  - May prepare tax returns and investigate and resolve income tax related issues.
  - Review fiscal policies and procedures for compliance with county, Federal and State requirements, perform monitoring reviews of contractors, and review departmental internal controls
  - Prepare, evaluate, justify and maintain annual budgets; assemble and analyze cost accounting records and other supporting technical and statistical data; make complex or difficult adjusting entries and transfers of appropriations
- Reviews department's 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 processes; designs and maintains department's accounting forms.
- Compiles data on Federal expenditures by the department for inclusion in the County's annual Schedule of Expenditure for Federal Awards (SEFA).
- Informs higher level Accountants, supervisors and departmental managers of changes in laws, rules, and regulations and practices which impact departmental accounting and fiscal procedures; interprets rules and regulations to determine accounting requirements for externally funded programs; develops accounting guidelines for department use.
- May supervise the work of clerical personnel working in the accounting function and provide assistance with difficult entries, 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:

**Experience:** No experience necessary, however some prior work experience in bookkeeping or accounting is desirable.

**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 in Accounting and/or Auditing. ~~from among the following accounting courses: Principles of Accounting, Intermediate Accounting, Advanced Accounting, Governmental Accounting, Fund Accounting, Cost Accounting, or Auditing.~~

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.

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), practices, theories and procedures.
- Cost accounting principles and systems.
- Laws, rules and regulations that apply to government 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 and policies governing fiscal operations.
- Learn to 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.
- Learn to prepare fiscal procedures.
- Learn principles and practices of government accounting and management theory.
- Learn county financial processes and systems and explain them to others.
- Design accounting forms.
- Learn to prepare budgets, funding proposals and narrative and statistical reports.
- Learn to 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.
- 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**

- Date Established: February 1995
- Date Adopted by the Board of Supervisors: 6/30/2003
- Revision Date: 10/09/2013, [11/15/2019](#)