

JOB DESCRIPTION

Accountant III
Job Code: 06026

GENERAL PURPOSE

Under direction, performs complex professional accounting and financial analysis duties in the preparation and maintenance of financial records and reports for various District accounts and funds; organizes and participates in the development of lower level staff in the professional Accountant series; provides sound professional recommendations for action; serves as department liaison to other District departments with respect to understanding accounting documents and financial reports; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This is the lead or advanced-journey level in the Accountant series. In the lead assignments, incumbents provide direction to lower level staff including assigning, directing, and reviewing the work of staff. In the advanced-journey assignment, incumbents perform the more difficult and complex tasks and assignments. Positions at this level are distinguished from those in the lower level classification of Accountant by the independence with which they perform their duties of handling the most difficult and complex work or by performing lead work.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.

Performs the more technical and complex accounting work in the maintenance of accounting records of revenue, expenditures and special funds, accumulates and analyzes cost data and prepares cost accounting reports; monitors and prepares periodic reports on special funds; conducts special analyses and audits.

Performs complex and technical accounting work in the maintenance of records of revenues, expenditures and special funds; prepares analyses, schedules, journal vouchers and reconciliations and produces accurate financial reports; makes recommendations and calculates allocation of costs to improvement and assessment districts and to District departments; analyzes cost data and prepares project accounting reports.

Prepares, maintains, leads and oversees the preparation of complex accounting records of construction projects financed by District, state, Certificate of Participation (CoP) and developer financing mechanisms; tracks and monitors all charges to construction projects and work orders; verifies that charges have been made to appropriate project accounts; researches questions and discrepancies, confers with project engineers and makes

adjustments to ensure project encumbrances and payments are correct; closes out completed projects, reconciling total project expenses to authorized funding.

Serves as technical expert to lower level Accounting staff by reviewing accounting documents to ensure accurate information and calculations; identifies the need for corrections to entries; examines supporting documentation to establish proper authorization and conformance with agreements, contracts, and state and federal requirements; prepares and maintains control and subsidiary accounting records involving a variety of transactions and operating and construction accounts.

Compiles annual financial reports, supporting schedules and working papers; assists with preparing for the annual audit; assists with the development and compilation of budget materials.

Drafts and recommends policies, procedures and action steps to ensure compliance with Generally Accepted Accounting Principles.

Provides technical assistance to lower level accounting staff as well as staff of other departments in conducting queries and generating special reports and understanding accounting and financial reports; designs and works with Information Systems staff to create custom financial reports.

Trains, monitors, and reviews the work of accounting staff; provides technical guidance and assists in developing and revising work processes in the unit.

Performs related duties as assigned.

DESIRED MINIMUM QUALIFICATIONS

Knowledge of:

Principles, practices and terminology of general, fund and governmental accounting, including financial statement preparation and methods of financial control and reporting; Generally Accepted Accounting Principles; budgeting principles and terminology; principles and methods of public finance and budget development; functions, roles, and authorities of public agencies and special districts, including the role and responsibilities of a public governing boards; cost accounting methods and procedures; laws and regulations relating to the financial administration of public agencies; government and professional accounting standards; auditing principles and practices; operations and uses of standard spreadsheet software; principles and practices of business data processing, particularly related to the processing of accounting information and interpretation of input and output data; principles and practices of sound business communication; principles and practices of effective supervision.

Ability to:

Operate a computer and spreadsheet software; verify the accuracy of financial data and information; ensure proper authorization and documentation for disbursements; analyze, post, balance and reconcile financial data and accounts; interpret and apply government and professional accounting standards in work performed; perform complex mathematical calculations; prepare clear, concise and complete financial documents, statements and reports; motivate and evaluate staff and provide for their training and development; make sound judgments within established guidelines; establish maintain effective working relationships with those contacted in the course of work; follow and apply oral and written work instructions; plan, direct and review the work of assigned staff.

Training and Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from an accredited college or university with a bachelor's degree in accounting or a closely related field; and five years of professional accounting experience and financial analysis, preferably in a public agency; or an equivalent combination of training and experience. Proficiency in the use of personal computers and the use of spreadsheet software is required.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, employees are regularly required to sit; talk or hear, in person and by telephone; use hands repetitively to operate finger, handle, or feel standard office equipment; and reach with hands and arms. Employees are frequently required to walk, stand, kneel and bend and lift up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

Mental Demands

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; use math and mathematical reasoning; learn and apply new skills and information; perform highly detailed work on multiple, concurrent tasks; and interact with District staff and other organizations.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work under typical office conditions, and the noise level is usually quiet.

FLSA DETERMINATION: Meets executive exemption from overtime.