



CITY OF LAGUNA WOODS JOB CLASSIFICATION

<u>SERIES:</u>	ACCOUNTANT
<u>JOB TITLE:</u>	ACCOUNTANT
<u>STATUS:</u>	NON-EXEMPT AND AT-WILL
<u>JOB TITLE:</u>	SENIOR ACCOUNTANT
<u>STATUS:</u>	NON-EXEMPT AND AT-WILL

DEFINITION:

Under the levels and degrees of supervision specified herein, Accountants and Senior Accountants perform complex administrative, analytical, professional, and technical duties related to finance, accounting, purchasing, and payroll.

DISTINGUISHING CHARACTERISTICS:

Accountant:

“*Accountant*” is the journey-level class in the Accountant series. Employees are required to have applicable work experience and typically function under general supervision. Employees exercise independent discretion and judgment, but are not expected to have the same amount of program knowledge and skill as Senior Accountants. Employees may also receive more regular instruction and assistance. Work is typically reviewed in progress and fits established patterns.

Senior Accountant:

“*Senior Accountant*” is the advanced journey-level class in the Accountant series. Employees are required to have applicable work experience and typically function under general supervision. Employees are expected to work with greater autonomy than Accountants and apply well-developed program knowledge and skill to their exercise of independent discretion and judgment. Employees may only receive periodic instruction or assistance as new and unusual situations arise. Work is typically reviewed upon completion and, primarily, for overall outcomes.

ESSENTIAL DUTIES:

The duties assigned include, but are not limited to, all or a variety of, the following:

- Perform accounting activities, including preparation and examination of financial transactions related to general ledger, accounts payable and receivable, project accounting, purchasing, and payroll.
- Ensure compliance with generally accepted standards, pronouncements, and other authoritative guidance [(e.g., Generally Accepted Accounting Principles, Office of Management and Budget regulations, and Governmental Accounting Standards Board statements and guidance]; local, state, and federal laws; and, regulations that apply to assigned duties, as well as with applicable City policies, contractual agreements, grant agreements, deadlines, and other obligations.
- Perform accounts payable and receivable functions, including recording revenues and expenditures, processing warrant requests, reconciling discrepancies, and ensuring availability of funds.
- Monitor cash/revenue receipts and reconcile bank statements.
- Execute bank account and investment account transfers.
- Perform accounting calculations and analysis.
- Analyze and reconcile revenue and expenditure accounts, verifying availability of funds and classifications, including research and analysis when necessary.
- Examine and correct accounting transactions for accuracy, including preparation of journal entries and reconciliation of the general ledger and subsidiary accounts.
- Provide audit assistance, including preparing schedules for external auditors and compiling records and documentation requested by external auditors.
- Administer payroll, including coordination with the third-party payroll vendor to produce, review, and correct vendor check runs and prepare related reports.
- Reconcile payroll and tax withholding records.
- Prepare and submit Medicare; Social Security; retirement; tax; and, such other documentation necessary to administer employee payroll and benefit programs.
- Participate in the compilation, preparation, and review of budgets.
- Research, compile, and analyze information and assorted data.

- Prepare financial reports for internal and external parties, including as-needed, monthly, quarterly, and annual statements and footnotes (e.g., the Measure M2 Expenditure Report, the State Controller's Report, and the State Street report).
- Prepare, compile, and disseminate qualitative and quantitative documentation and data, including correspondence, invoices, grant or other third-party funding reports, budgets, statistics, reports, manuals, inventories, and logs.
- Create, scan, file, and maintain physical and electronic records.
- Manage electronic accounting and cashiering systems, including configuring user profiles; inputting budget, project, and account information; deactivating and deleting accounts; and, executing background coding.
- Manage electronic payment systems (e.g., third-party merchant services).
- Provide training on use of electronic accounting, cashiering, and payment systems.
- Select, train, supervise, and regularly evaluate assigned employees, including participating in discipline and termination proceedings when necessary.
- Provide support and relief coverage for City and department employees.
- Perform other related duties as assigned.

MINIMUM QUALIFICATIONS:

Knowledge of:

- Modern office procedures, methods, and equipment, including computers.
- Responsive customer service practices, including active listening.
- Modern accounting procedures, methods, and equipment.
- Principles of local government finance, accounting, purchasing, payroll, audits, and budgeting including relevant standards, laws, and regulations.
- Principles of general ledger and accounts receivable and payable functions.
- Principles of grant applications and administration.
- Principles and techniques of record keeping and filing.

Ability to:

- Perform the essential duties described in this job classification in a professional, timely, and accurate manner with the referenced level and degree of supervision.
- Alphabetize, compare, count, differentiate, measure, assemble, sort, copy, record, classify, compute, tabulate, categorize, and transcribe data and information.
- Supervise, evaluate, and train persons with diverse backgrounds.
- Communicate effectively and concisely, including the ability to inform, educate, and persuade persons with diverse backgrounds.
- Communicate in writing effectively and concisely, including with use of proper spelling, grammar, punctuation, and command of the English language.
- Maintain confidentiality and discretion when necessary.
- Maintain professional composure at all times, including when dealing with upset, hostile, and difficult interpersonal interactions.
- Maintain effective organization of multiple activities and assignments in a busy office environment with frequent interruptions.
- Understand, analyze, and interpret data and information using established criteria, in order to determine consequences and identify and select alternatives.
- Understand, analyze, interpret, and apply generally accepted accounting principles and other standards, laws, regulations, and polices to assigned duties.
- Understand, calculate, and interpret percentages, fractions, ratios, and statistics.

Education and Experience:

Accountant

Any combination of education and experience that provides the knowledge, skills, and abilities necessary for this position is qualifying. A typical way of obtaining the required qualifications is to possess a Bachelor's degree from an accredited college or university with major course work in finance, accounting, or a related field and two years of full-time work experience involving relevant operations and activities. Prior experience in a municipal accounting position is highly desirable.

Senior Accountant

Any combination of education and experience that provides the knowledge, skills, and abilities necessary for this position is qualifying. A typical way of obtaining the required qualifications is to possess a Bachelor's degree from an accredited college or university

with major course work in finance, accounting, or a related field and four years of increasingly responsible full-time work experience involving relevant operations and activities. Prior experience in a supervisory municipal accounting position and certification as a Certified Public Accountant is highly desirable.

Licenses/Certifications:

Most possess and maintain a valid Class C California Driver's License and must qualify for and maintain insurability under the City's Vehicle Policy. These positions involve the periodic performance of duties and travel that require operation of a personal vehicle.

PHYSICAL DEMANDS AND ENVIRONMENTAL SETTING:

While performing the duties of this class, employees are frequently required to sit, stand, walk, talk, and hear; use hands to handle, manipulate, feel, move and operate equipment, tools, and controls; and, use hands and arms to reach. Most activities are performed sitting at a desk in a sedentary manner. Specific vision abilities required include close, distance, peripheral, and color vision, depth perception, and the ability to adjust focus. Specific hearing abilities required include hearing in the normal audio range with or without correction. Employees are periodically required to exert physical effort, involving a combination of standing, walking, climbing, balancing, stooping, kneeling, and crouching, as well as carrying, lifting, pushing, and pulling objects up to 25 pounds.

While the duties of this class are primarily performed in an office setting with low to moderate noise and regular interruption, employees may also be frequently required to travel and work in other settings (e.g., meetings, events, and banking).

These positions regularly work a five day, 40-hour workweek.

Tools and Equipment:

Must possess the knowledge and ability to effectively use computers, copiers, scanners, calculators, facsimile machines, and telephones. Ability to use computers includes the knowledge and ability to input, query, and maintain information in software such as Microsoft Windows, Outlook, Excel, PowerPoint, and Internet Explorer, as well as the City's accounting and cashiering software, as may change from time-to-time.

OTHER NOTICES:

The duties listed above 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 these positions if the work is a similar, related, or logical assignment.

The selection process for these positions will include fingerprinting; a State Department of Justice criminal background check; reference checks; confirmation of education claims, licenses, and certifications; and, a physical medical examination.

These positions are not exempt under the Fair Labor Standards Act.

Pursuant to California Government Code Section 36506, neither this job classification nor any other communication, rule, or regulation shall be construed to provide employees with any tenure or property interest in employment with the City. All City employees serve “at will” and are subject to termination without cause at any time – no exceptions.

All City employees are designated Disaster Service Workers by both State law and City ordinance. Duties when serving as a Disaster Service Worker may be in locations, during hours, and performing work significantly different from the employee’s normal duties.

The City is an Equal Employment Opportunity employer and does not discriminate on the basis of any legally protected category (race, religion, creed, color, national origin, ancestry, physical or mental disability, medical condition, pregnancy, childbirth or related medical conditions, veteran status, sexual orientation, gender identity or expression, genetic information, marital status, military or veteran status, sex, age over 40 years, or any other basis protected by applicable federal, state, or local law, including association with individuals with one or more of these protected characteristics or perception that an individual has one or more of these protected characteristics).

The City provides employment rights and non-discrimination on the basis of disability as established in the Americans with Disabilities Act. Reasonable accommodation may be made to enable a person with a disability to perform these positions’ essential functions.

Additional laws, rules, and regulations apply to these positions.