

**City of Saratoga
Accountant I/II
Exempt**

Accountant I: Under general supervision, performs professional accounting work in reviewing and maintaining City fiscal records; examines, analyzes, and verifies financial data and records; and performs related work as required.

Accountant II: Under general supervision, performs complex professional accounting work in reviewing and maintaining City fiscal records; examines, analyzes, and verifies financial data and records; prepares statistical and financial reports; and performs related work as required.

Class Characteristics:

Accountant I is the entry-level class in the professional accounting series. An Accountant I assists other professional or management staff by performing tasks that require an understanding of the principles of accounting. Positions in this class support various departments in the City.

Accountant II is the fully qualified journey-level class in the professional accounting series. Work in this class is distinguished from that of Accountant I by the greater complexity of assignments received and by the greater independence with which to operate. Work may include providing guidance and direction to subordinates when assigned.

ESSENTIAL DUTIES

The duties described below are intended to provide only a summary of the typical functions of the job. This is not an exhaustive or comprehensive list of all possible job responsibilities and the duties of the jobholder might differ from those outlined in the job descriptions.

Accountant I:

- Prepares journal entries and maintains the general ledger and subsidiary ledgers of various funds; identifies and locates accounting data by researching accounts and related source documents and prepares summaries of account transactions, balances and supporting documents.
- Maintains and reconciles revenue and expenditure accounts and data processing reports; verifies accuracy of expenditure corrections and transfers; prepares financial statements including schedules for balance sheets, investments, cash balances and fund balances; monitors revenue received for grants and specially funded projects.
- Prepares periodic and special financial reports for other government agencies.
- Assists in conducting internal audits by examining, analyzing, and verifying financial records.
- Assists in the performance of the year-end review of accounts, preparation of adjusting and closing entries and preparation of year-end financial statements, including estimates and analysis of departmental expenditures to develop cost data for budgeting.
- Assists outside auditors by locating records and explaining City policies and procedures.

- May participate in the investment of City funds.
- May maintain assessment district records.

Accountant II:

In addition to the representative duties for Accountant I:

- Prepares preliminary data for inclusion in journal entries; performs year-end review of accounts, prepares adjusting and closing entries, and prepares year-end financial statements.
- Analyzes and reconciles revenue and expenditure accounts; processes transfers of expenditures and appropriations; prepares, analyzes, and verifies statements of financial condition, including schedules of balance sheets, investments, cash balances, fund balances, revenue, expenditure, and statistical reports; maintains assessment district records; makes estimates of and analyzes actual departmental expenditures in developing cost data for budgeting.
- Participates in the investment of City funds; may maintain cash flow records of investments.
- May perform internal auditing of departmental revenue collections, petty cash funds, franchises, transient occupancy taxes, and business license taxes.
- May provide lead or functional supervision of accounting staff.

Contacts and Relationships:

The employee has contacts with other City employees in providing information regarding accounting procedures, budgeting, and related issues. The employee also has periodic contact with outside auditors.

Accountability:

The employee is responsible for complying with all City safety requirements and practices. Additionally, the employee is responsible for ensuring that any direct reports also comply with all City safety requirements and practices.

An **Accountant I** is expected to exercise good judgment and to apply generally accepted accounting principles. With progressive experience, greater independence of action will be exercised.

An **Accountant II** is expected to work independently, exercise good judgment and apply generally accepted accounting principles to ensure the accuracy and integrity of records for specified aspects of the City's finances.

EDUCATION, TRAINING AND EXPERIENCE

Education and Experience:

As described in the following table; or any equivalent combination of education and experience that provides the knowledge, skills, and abilities listed below.

Class	Education	Experience
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Accountant I	A Bachelor's degree from an accredited four-year college or university with major coursework in accounting or a closely related field.	A minimum of two years of responsible governmental accounting experience.
Accountant II	A Bachelor's degree from an accredited four-year college or university with major coursework in accounting or a closely related field.	A minimum of five years of responsible governmental accounting experience.

KNOWLEDGE, SKILLS AND ABILITIES

Accountant I:

- Knowledge of the principles and practices of governmental budgeting, accounting, and auditing.
- Knowledge of laws and regulations affecting municipal finance administration.
- Skill in communicating effectively in English both orally and in writing.
- Skill in establishing and maintaining effective working relationships with others.
- Skill in operating standard office equipment and accounting related equipment.
- Ability to analyze accounting and financial data generated by a computer-based finance system.
- Ability to prepare and maintain clear, accurate, and concise statistical, accounting, and financial records and reports.
- Ability to understand, interpret, and apply complex guidelines.
- Ability to learn and effectively apply City policies, procedures and practices.
- Ability to effectively apply accounting techniques in various situations.
- Ability to make accurate arithmetical calculations and operate an electronic calculator by touch.
- Ability to carry out oral and written instructions.
- Ability to effectively utilize computer applications and technology related to the work.

Accountant II:

In addition to the qualifications for Accountant I:

- Considerable knowledge of the principles and practices of governmental budgeting, accounting, and auditing.
- Knowledge of accounting systems as they relate to data processing operations.
- Ability to apply the principles and practices of accounting to the municipal budget.

Working Conditions/Physical Requirements:

Essentially all of the employee's working hours are spent in an office. Most work assignments involve a high degree of concentration. There may be some light to moderate physical work in the handling of supplies, files, computer equipment, etc.

Physical requirements include the following:

- Ability to sit for long periods of time, stoop, kneel, crouch, reach, finger, grasp, write, and perform repetitive motions.
- Exerts up to 20 pounds of force occasionally and/or a negligible amount of force frequently to lift, carry, push, pull, or otherwise move objects with the human body.
- Hearing and speaking ability sufficient to carry on a conversation with another individual (or groups of individuals) in person and over the telephone.
- Visual ability sufficient to read and produce printed material and information displayed on a computer screen.

Environmental Requirements: Under California law (California Government Code Section 3100-3109), all City of Saratoga employees are designated as Disaster Service Workers, (DSW). In the event of a catastrophic event, City of Saratoga employees may be expected to fulfill emergency action assignments. As DSW's, employees may be assigned to assist in any disaster service activity that promotes the protection of public health and safety and preservation of lives and property.