



JULY 2012
FLSA: EXEMPT

ACCOUNTANT

This class specification indicates, in general terms, the type and level of work performed as well as the responsibilities of employees in this classification. The job functions described are not to be interpreted as being all-inclusive to any specific employee.

DEFINITION

Under direct supervision, performs routine professional accounting work in support of the maintenance of the general accounting, budget, and cost systems of the District; provides specialized or general analysis support in various accounting functions such as accounts payable, accounts receivable, payroll, and general ledger; prepares journal entries and maintains ledgers; provides assistance to higher-level accounting staff; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives supervision from assigned supervisory and/or management staff. Exercises no supervision of staff.

CLASS CHARACTERISTICS

This is the entry-level class in the professional Accountant series. Positions at this level are not expected to function with the same amount of knowledge or skill level as positions allocated to the Senior Accountant level and exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. As experience is gained, assignments become more varied and are performed with greater independence. This class is distinguished from the Senior Accountant in that the latter performs the full range of duties assigned to the class series and is responsible for the more complex assignments and projects that require a higher level of knowledge and skill and that, in collaboration with other staff, may have District-wide impact.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Provides routine professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs, including the preparation of a wide variety of financial and statistical reports.
- Analyzes, gathers, and prepares capital fixed asset transfers; prepares annual fixed asset and depreciation accruals.
- Prepares quarterly reports for plants, property, and equipment, and verifies asset balances; investigates and resolves discrepancies.
- Analyzes equity in joint fixed assets for the fixed asset system, construction-in-progress, and depreciation; assesses and prepares depreciation allocations and journal entries.
- Prepares monthly, quarterly, and year-end journal entries and processes the general ledger for

- assigned accounts; coordinates month-end processing of journal to ensure timely completion.
- Prepares monthly financial/budget review including division and department financial statements.
- Analyzes general ledger trade-in accounts and prepares appropriate journal entries for equipment that has been sold.
- Analyzes and prepares data for capital payment contributions from contracting agencies.
- Audits payroll deduction vouchers and verifies their accuracy; communicates with appropriate staff to resolve payroll discrepancies; prepares related journal entries.
- Prepares monthly bank reconciliation; investigates and resolves discrepancies.
- Maintains accounting data for the debt financing program; posts and reconciles interest expenditures and revenue payments; amortizes acquisition costs; records capitalization of bond interest related to capital improvements.
- Provides assistance to higher-level accounting staff in various aspects of the accounting function including preparation of journal entries and accounting schedules, and compilation of data for use in budget preparation.
- Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of accounting; researches emerging products and enhancements and their applicability to District needs.
- Performs related duties as required.

QUALIFICATIONS

Knowledge of:

- Basic generally accepted principles, practices, and methods of public and governmental accounting and financing.
- Methods and techniques of accounting and general ledger maintenance.
- Basic principles and applications of critical thinking and analysis.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Principles and practices of business organization and public administration.
- Modern and complex principles and practices of financial record keeping and reporting.
- Modern office practices, methods, and computer equipment and applications related to the work, including word processing, database, and spreadsheet applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

Ability to:

- Perform work of a specialized nature and develop the ability to use independent judgment and personal initiative.
- Perform accounting work in support of the maintenance of the general accounting, budget, and cost systems of the District.
- Provide specialized or general analysis support in various accounting functions.
- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements and reports.
- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, rules, and regulations.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.

- Prepare journal entries and maintain ledgers.
- Operate office equipment including computers and supporting word processing, spreadsheet, and database applications.
- Provide assistance to higher level accounting staff in various aspects of the accounting function.
- Maintain accurate files and records.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Use critical thinking techniques effectively.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Employment Standards:

Any combination of education and experience that provides the required knowledge, skills, and abilities may be qualifying as determined by OCSD.

1. Possession of a bachelor's degree from a college or university which is accredited by the US Department of Education, with major coursework in finance, accounting, or a related field; AND,
2. One (1) year of experience in finance, accounting, or related field.

Licenses and Certifications:

Possession of, or ability to obtain, a valid California Driver's License by time of appointment.

Disaster Service Workers:

All Orange County Sanitation District employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with the Orange County Sanitation District requires the affirmation of a loyalty oath to this effect. Employees are required to complete all related training as assigned, and to return to work as ordered in the event of an emergency.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups, and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.