



**DECEMBER 2018  
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 or direction, performs routine professional accounting work in support of the maintenance of the general accounting, budget, and cost systems of the District; provides general analytical 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.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision or direction from the assigned supervisory and/or managerial staff. Exercises no direct supervision of staff.

### **CLASS CHARACTERISTICS**

This classification is the third of five (5) levels within the finance job 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 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 professional journey-level work 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)

*The following essential job functions are typical for this classification. Incumbents may not perform all of the listed job functions and/or may be required to perform additional or different job functions from those set forth below to address business needs and changing business practices.*

- 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.
- Ensures established safety precautions are adhered to, corrects unsafe work conditions/practices, and/or reports unsafe work conditions/practices to assigned supervisory or managerial staff.
- Performs general ledger analysis; prepares monthly, quarterly, and year-end journal entries and processes journal entries for assigned accounts; coordinates month-end processing to ensure timely completion.
- Reviews and reconciles invoices to consultant agreements; updates tracking spreadsheet.
- Audits and reconciles petty cash, processes payment request vouchers; ensures accuracy; distributes

- to employees.
- Compiles list of payments to report to the Board of Directors twice monthly.
- Assists with the preparation of assigned sections of the quarterly financial report.
- Prepares the capital equipment section of the budget.
- Updates capital improvement budgets and creates sub-ledgers in accounting system.
- Reconciles expenditures and budgets.
- Prepares and reviews monthly integrity reports.
- Reviews account coding on invoices and makes adjustments to incorrect coding.
- Researches status of non-cleared payment receipts in liability accounts and makes corrections.
- Reconciles payroll and benefit liability accounts; prepares related journal entries.
- 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 assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Basic generally accepted principles, practices, and methods of public and governmental accounting and finance.
- Methods and techniques of accounting and general ledger maintenance.
- Basic principles and practices of public sector budgeting.
- Business math and basic statistical analysis.
- 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.
- Principles and practices of customer service and techniques for effectively communicating 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. Utilize a computer, relevant software applications and/or other equipment. 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.
- Adhere to safe work practices and procedures in the workplace.
- Effectively 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 effective 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. Bachelor's degree from a college or university accredited by the U.S. Department of Education, with major coursework in finance, accounting, business administration, or a related field.

**Licenses and/or Certifications:**

- None.

**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 10 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.