

## 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 general supervision, performs routine professional accounting work in support of the maintenance of the general accounting, budget, and cost systems of OC San; 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; and performs duties as assigned.

### **SUPERVISION RECEIVED AND EXERCISED**

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

### **CLASS CHARACTERISTICS**

This classification is the second of four levels within the accounting/finance job series. The focus at this level is both a technical and analytical role, with work involving financial reporting, auditing, and general accounting. Positions at this level are not expected to function with the same amount of knowledge or skill level as positions allocated to the senior-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 journey-level duties and is responsible for the more complex financial, auditing, and accounting systems and programs that require a higher level of knowledge and skill.

### **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 OC San's financial, auditing, and accounting programs, including the preparation of a wide variety of financial and statistical reports.
- 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; reviews amendments and updates tracking spreadsheet.
- Audits and reconciles petty cash, processes payment request vouchers; ensures accuracy; distributes to employees.

- Generates annual 1099 reports.
- Compiles data from various sources; prepares and reviews various reports including the list of payments to report to the Board of Directors twice a month and monthly integrity reports.
- 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; ensures employee salary information is assigned to correct capital improvement project; reconciles expenditures and budgets.
- Reviews account coding on invoices and makes adjustments to correct 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.
- Compiles salary and invoice data for grant reimbursement requests associated with on-going projects and completes reimbursement forms for project manager approval.
- 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 OC San needs.
- Ensures safety and health procedures and precautions are adhered to, corrects unsafe work conditions/practices, and/or reports unsafe work conditions/practices to assigned supervisory or managerial staff.
- Performs 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 and fiscal/accounting data processing.
- Business math and basic statistical analysis.
- Basic principles and applications of critical thinking and analysis.
- Modern and complex principles and practices of financial record keeping and reporting.
- Applicable federal, state, and local laws, codes, and ordinances relevant to the area(s) of responsibility.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Current equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

### **Ability to:**

- Perform accounting work in support of the maintenance of the general accounting, budget, and cost systems of OC San.
- Provide specialized or general analysis support in various accounting functions.
- Analyze financial data and draw sound conclusions; use critical thinking techniques effectively.
- Prepare journal entries and maintain ledgers.
- Provide assistance to higher level accounting staff in various aspects of the accounting function.
- Prepare clear, complete, and concise financial statements and reports.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.

- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Comply with safe work practices and procedures in the workplace.
- Provide a high level of customer service by effectively dealing with the public, vendors, contractors, and OC San staff.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- 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 OC San.

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**

- Mobility to work in a standard office setting and use standard office equipment, including a computer; primarily a sedentary office classification although standing in work areas and walking between work areas may be required; occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information; ability to lift, carry, push, and pull materials and objects up to 35 pounds.
- Vision to read printed materials and a computer screen.
- Hearing and speech to communicate in person and over the telephone.
- Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment.

**ENVIRONMENTAL ELEMENTS**

- 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.

### **OTHER REQUIREMENTS**

- Probationary Period: All OC San employees, except classifications considered “at-will”, are subject to the probationary period provisions as specified in the applicable Memorandum of Understanding, policies, and/or resolutions. Employees who have not yet successfully completed their initial probationary period serve “at-will” and may be released from employment without cause or recourse to any appeal or grievance procedures.
- Pre-Employment: All employment offers are contingent upon successful completion of OC San’s pre-employment process, which includes a background investigation, a physical examination, and a drug screen.
- Work Location Assignment: Employees will be assigned to a work location based on business needs which may be located at any/all of OC San locations; this work location may be changed at any time.