SOUTH COAST WATER DISTRICT

ACCOUNTANT

DEFINITION

Under general supervision, performs professional accounting work, including auditing, analyzing and verifying fiscal records and reports, preparing financial and statistical reports, providing information to District staff regarding accounting practices and procedures, and reconciling general ledger and JRWSS accounts; assists in preparing the District’s annual and mid-year budgets; prepares year-end audit reports and schedules; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Director of Finance. May exercise technical and functional direction over lower-level technical accounting and clerical personnel.

CLASS CHARACTERISTICS

This is the journey-level class in the Accountant series. While most work is subject to review from assigned management and/or supervisory staff, incumbents exercise discretion and independent judgment in performing accounting and financial activities for the District and may specialize in one or more routine accounting programs. Successful performance of the work requires good knowledge of governmental accounting practices and procedures, fund accounting and fiscal management. This class is distinguished from Senior Accountant in that the latter is responsible for more complex and higher-level accounting functions and exercises a higher level of discretion.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS

Duties may include, but are not limited to, the following:

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs.
- Prepares journal entries and reconciles general ledger and subsidiary accounts; runs monthly financial statements, from the accounting system for reconcile.
- Assists in preparation of quarterly and annual financial statements and footnotes; prepares numerous financial reports.
- Analyzes and reconciles expenditure and revenue accounts, verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems.
- Monitors cash receipts and reconciles monthly bank statements.
- Records cash receipts for JRWSS and reconciles monthly bond statements.
- Issues purchase orders for all departments, including preparation, verification of accounts to be charged, ensuring appropriate approvals, and mailing.
- Provides training for District staff on proper completion of purchase requisitions in Oracle software.
- Assists in preparing audit schedules for external auditors and assists the Controller during the annual auditing process.
- Inventories capital assets; maintains and updates capital asset, insurance, and bond activity accounting records; prepares related reports.
- Analyzes and reconciles the District’s inventory monthly. Works with the CMMS Administrator to identify issues and discrepancies, and prepares monthly journal entry for inventory use.
- At year-end participates in the annual inventory process, counting inventory, verifying inventory counts, reconciling the counts to the actual inventory, preparing the journal entry to book the difference, and provide information and answers to District auditors may have as required.
Sets up report parameters and runs financial reports from the financial system; troubleshoots minor issues in the accounts payable and general ledger modules of the system.

Establishes vendor accounts, ensures that all District policies and procedures are followed, creates corresponding electronic accounts, and ensures that all required paperwork and forms are completed; ensures reporting of payments to vendors and independent contractor to the state, issues 1099 forms for each vendor and independent contractor as required.

Interprets, explains and applies general and governmental accounting/auditing principles and procedures, laws and regulations affecting the financial operations of municipal government.

Participates in the compilation and preparation of the annual budget, including assisting other departments with budget preparation, providing estimated grant revenues and expenditures, monitoring expenditures to ensure compliance with adopted budget, and assisting in publication of the budget.

Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in accounting.

Assists Director of Finance with special projects as required.

Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financing, including program budgeting and auditing and their application to municipal operations.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Applicable Federal, State, and local ordinances, resolutions and laws affecting municipal financial operations.
- Principles and practices of business organization and public administration.
- Record keeping principles and procedures.
- Modern office practices, methods and computer equipment.
- Computer applications related to work, including financial systems, word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service to public and District staff, in person and over the telephone.

Ability to:

- Analyze financial data and draw sound conclusions.
- Work on multiple projects with competing priorities effectively and in a timely manner; organize and prioritize timelines for self and others in an effective and timely manner.
- Evaluate and recommend improvements in operations, procedures, policies or methods.
- Analyze situations accurately and recommend effective course of action.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Prepare clear, complete and concise financial statements and reports.
- Establish and maintain a variety of files and records.
- Operate modern office equipment, including computer equipment and specialized software application programs.
- Use English effectively to communicate in person, over the telephone and in writing.
- Use tact, initiative, prudence and independent judgment within general policy, procedural and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.
EXPERIENCE AND TRAINING GUIDELINES
Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Experience:

Two (2) years of professional governmental accounting and auditing experience.

Training:

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance or a related field.

License or Certificate:

Valid California class C driver’s license with satisfactory driving record.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and to visit various District and meeting sites; 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, typewriter 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.

The specific statements shown in each section of this classification description are not intended to be all-inclusive. They represent the essential functions and minimum qualifications necessary to successfully perform the assigned functions. 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.