

**WEST VALLEY SANITATION DISTRICT  
OF SANTA CLARA COUNTY**

**ACCOUNTANT SERIES  
(Accountant I and Accountant II)**

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications may not include all duties performed by individuals within a classification. In addition, specifications are intended to outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

**DEFINITION**

Under supervision or direction of an assigned supervisor or manager, the Accountant performs professional accounting work, recording and reporting of financial transactions, and budgetary control for assigned areas of responsibility; reviews fiscal records; and prepares financial report statements and analyses; may provide technical and functional supervision over assigned technical staff; coordinates with other divisions or departments to complete routine and non-routine functions associated with area of assignment; performs other related duties as required.

**DISTINGUISHING CHARACTERISTICS**

**Accountant I**

The Accountant I is an entry level accounting classification for providing professional accounting support to the accounting and fiscal areas of the District. Positions at this level are distinguished from the Account Clerk series by the level of responsibility assumed and the complexity of duties assigned. Positions at this level are not expected to function with the same amount of knowledge or skill level as positions allocated to the Accountant II level and usually 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 as they arise. As experience is gained, assignments become more varied and are performed with greater independence. Incumbents have a thorough knowledge of governmental accounting systems and procedures and can exercise independent judgment within established frameworks and procedures. Incumbents assigned to this classification are responsible for the completion of accounting functions required by existing laws, regulations, policies, and procedures as well as for identifying, troubleshooting, and recommending solutions for problems that may arise in existing processes and for developing proposed new procedures to meet the requirements created by new regulations, policies, or customer needs.

### **Accountant II**

This is the journey-level class in the accountant classification series responsible for performing the full range of professional accounting duties in an accounting or fiscal program area by preparing financial reports, evaluating financial system and functions, and testing internal controls to ensure their adequacy and compliance with mandated regulations. Incumbents are expected to work independently and exercise judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. This class is distinguished from the Senior Accountant in that the latter class performs the most complex work and provides lead supervision and direction to professional accountants.

### **SUPERVISION RECEIVED AND EXERCISED**

#### **Accountant I and II**

The Accountant independently perform duties, while receiving general supervision from the Senior Accountant and/or Director of Administration and Information Services. Incumbents may provide direction and exercise technical supervision to staff.

### **EXAMPLES OF ESSENTIAL FUNCTIONS**

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

- Complete or participate in the posting, balancing, reconciliation and closing of the general ledger and subsidiary accounts and transactions.
- Prepare or assist in the preparation of the Operating and Capital Budgets, financial reports, State Controller's Reports, and special financial, statistical and analytical studies and reports.
- Monitor and review the work of assigned technical accounting staff; train staff in systems and procedures related to area of assignment.
- Maintain or review capital asset accounting by entering information into accounting system and prepare closing entries in accordance with Governmental Accounting Standards Board (GASB) valuation, quality assessment, and reporting requirements.
- Maintain, update and review records for the District's capital asset group of accounts in accordance with Governmental Accounting Standards Board (GASB) valuation, quality assessment, and reporting requirements.
- Prepare annual audit spreadsheets, reports, and journal entries.
- Process and record payroll; review, verify and audit payroll data and records; analyze payroll reports; extract data and provide information as needed/requested.
- Track and process purchase orders; review invoices and reports for accuracy and appropriate authorization; ensure that funds are budgeted and available and prepare documentation for payment; resolve purchase order, contract, invoice or payment discrepancies and documentation; enter and verify data into the accounts payable system to produce payments.
- Maintain vendor files; verify federal ID numbers.
- Issue, maintain and resolve issues relating to Form 1099.

- Prepare and file sales and use tax, and/or State and Federal payroll tax, PERS earnings and other mandatory returns or reports.
- Develop and participate in implementing new or revised systems and procedures as appropriate.
- May assist in planning, training, directing, reviewing and evaluating the work of assigned technical staff on a project or day-to-day basis.
- Troubleshoot and resolve system or process issues.
- Examine accounting transactions to ensure accuracy; correct financial records as necessary; analyze, verify, and prepare various financial reports and statements; assist in monitoring various accounts and verify availability of funds and accurate coding and classification of expenditures; research and analyze transactions to resolve problems.
- Review, recommend and/or implement modifications to existing or creation of accounting systems and procedures; may assist with or coordinate the automation of manual accounting systems; test various accounting or information systems.
- Provide technical support to lower-level accounting personnel and auditors.
- Perform other related work as required.

### **WORKING CONDITIONS**

Work is performed primarily in a standard office environment with extensive public contact and constant interruptions. Position requires prolonged sitting, standing, walking, reaching, twisting turning, kneeling, bending/stooping, crouching, and grasping in the performance of daily duties. The duties may involve extended periods of sitting and viewing data at a computer workstation/monitor. The duties may involve repetitive hand movement and fine coordination in data entry and preparing reports using a computer keyboard. Typical examples of requirements include:

- Use of both near and far vision in reading written reports and work-related documents.
- Use of acute hearing during phone conversations, communicating with other individuals, listening for auditory signals or cues from office equipment.
- Ability to lift, carry, drag, and push or pull files, paper, documents, supplies, and other equipment of varying weight. Reference the Accountant Task Analysis for strength and motion requirements to perform essential functions of this position.
- Continuous use of office equipment and computers for extended periods of time and on a regular basis.

A Physical Demand Analysis was performed for the Accountant series that identifies essential tasks related to these positions. Specific strength and motion requirements have been identified in the Analysis for each essential task and establishes the physical capabilities that will be required of the incumbent. To qualify for a position in the Accountant series, a functional capacity test will be administered following an offer of employment, but prior to employment, to determine if the individual can meet the strength and motion requirements. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions of the position.

Employees of the District are, by State and Federal law, Disaster Service Workers (CA Government Code, Section 3100). In the event of a declared emergency, any employee may be assigned activities that promote the protection of public health and safety, or the preservation of lives and property, either at the District or within the local community.

## MINIMUM QUALIFICATIONS

### EDUCATION AND EXPERIENCE:

Any combination equivalent to the education and experience requirements that provides the required knowledge, abilities, and skills necessary for the position is considered qualifying. A typical way of meeting the required education and experience is to possess the equivalent of:

#### Accountant I

- Completion of education for an Associate of Arts/Science degree in Accounting, Finance, or Business Administration; and four (4) years of progressively responsible accounting experience or personal computer experience working with spreadsheets, databases and accounting applications in a windows-based environment is required.
- A Bachelor's degree in Business Administration with concentration in Accounting or Finance from an accredited college or university; and two (2) years of progressively responsible accounting experience or personal computer experience working with spreadsheets, databases and accounting applications in a windows-based environment is required.
- Municipal financial record keeping experience is preferred.

#### Accountant II

- Completion of education for an Associate of Arts/Science degree in Accounting, Finance, or Business Administration; and four (4) years of progressively responsible accounting experience equivalent to working as an Accountant I with personal computer experience working with spreadsheets, databases, and accounting applications in windows-based environment is required.
- A Bachelor's degree in Business Administration with concentration in Accounting or Finance from an accredited college or university; and two (2) years of progressively responsible accounting experience equivalent to working as an Accountant I at West Valley Sanitation District.

### LICENSE OR CERTIFICATION:

Possession of a valid Class C California driver's license is required to perform the duties of the position. Continued maintenance of the driver's license in compliance with established District vehicle operation standards, and the ability to be insured for the operation of a vehicle in accordance with the terms and conditions of the District's insurance program are conditions of employment.

## KNOWLEDGE, ABILITIES, AND SKILLS

*(The following are a representative sample of the KAS's necessary to perform essential duties of these positions. The level and scope of the knowledge and abilities listed below vary within the*

*Accountant series with an expectation of moderate to thorough KAS levels at the Accountant I and Accountant II positions, respectively.)*

**Knowledge of:**

- Principles and practices of financial record keeping and bookkeeping.
- Principles and practices of governmental accounting, auditing, financial reporting.
- Terminology used in general accounting and financial record keeping including accounts receivable, accounts payable, fixed asset, general ledger, and payroll.
- General clerical work and office procedures.
- General arithmetic principles.
- Generally Accepted Accounting Principles.
- Federal, state, local laws and regulations, and District Ordinance and policies.
- English usage including spelling, vocabulary, grammar, and punctuation.
- Business writing etiquette and basic report preparation.
- Public relations techniques and procedures.
- Modern office practices, procedures and equipment, including a computer and applicable financial and statistical software.
- Computer application such as word processing, spreadsheet, and database application.

**Ability and Skill to:**

- Learn, interpret and apply accounting principles to the maintenance of financial and accounting records.
- Learn, interpret and apply federal, state and local laws, PERS rules and regulations, and memorandum of understandings to accounting and auditing work.
- Analyze and prepare work papers, reconciliations, budgets, projections and special reports.
- Prepare, maintain, reconcile, and analyze various financial, accounting, payroll, billing and statistical records.
- Make arithmetic and statistical calculations quickly and accurately.
- Perform general office duties, including proof reading, composing documents, reports, and letters, and greeting the public.
- Use initiative and sound judgment.
- Explain, and enforce a variety of regulations, rules, policies and procedures.
- Provide information to the public and District staff consistent with policies, rules and procedures.
- Lead, train, and motivate assigned staff.
- Independently perform advanced professional level accounting clerical work in assigned area; work as a team member.
- Work under pressure with constant interruptions.
- Maintain confidentiality of sensitive data and information.
- Operate standard office equipment including a computer and a variety of Microsoft Office applications (e.g. Word, Excel, Outlook, and etc.), other software applications including financial and accounting programs.

- Communicate clearly, concisely, tactfully and effectively, orally and in writing with internal and external parties.
- Skillfully use accounting, spreadsheet and office support software.
- Compile financial reports by integrating information from a variety of sources.
- Follow written and verbal instructions and communicate through both written and verbal forms in a clear, concise, and appropriate manner.
- Provide excellent customer service by establishing positive working relationships and demonstrate a professional demeanor to representatives of community organizations, state/local agencies, District Board, the public and to management and staff.
- Prioritize, organize, and complete multiple concurrent tasks within established timeframes.