

**COUNTY OF SOLANO**  
**CLASS SPECIFICATION**  
**ACCOUNTANT (SENIOR)**

**CLASS SUMMARY:**

This is the advanced journey level within the Accountant series.

Incumbents in this class perform a variety of professional accounting, financial, fiscal and training services. Assignments may include review and maintenance of accounting records, systems and procedures; quantitative analysis of financial records and department training which requires the application of accounting principles and an in-depth knowledge of Generally Accepted Accounting Principles (GAAP) and procedures in general and governmental accounting.

Under general direction, plans, coordinates and conducts complex professional accounting duties in the preparation of financial reports and/or statements, in the development, review and maintenance of a department's accounting, cost and other financial systems that meet Federal, State and local requirements, in the collection and interpretation of financial information.; in the training of department staff in appropriate accounting practices and procedures, and in the analysis of financial records. Employees in this class are expected to exercise sound professional judgment in the interpretation of Federal, State, local and general accounting policies.

**DISTINGUISHING CHARACTERISTICS:**

This class is distinguished from the:

**Accountant (Journey)** class in that Accountant (Journey) class is the journey level class in the series and the Accountant (Senior) will be responsible for performing more difficult financial and accounting tasks such as independently performing or acting as lead in performing specialized and more complex accounting, claiming, and financial reporting activities.

**SUPERVISION RECEIVED AND EXERCISED:**

Works independently receiving general supervision from a management level position.

May supervise the work of clerical and paraprofessional staff. May lead one or more Accountants (Entry) and/or Accountants (Journey).

**ESSENTIAL DUTIES:** This class specification represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department.

- Prepares a variety of difficult or complex accounting, statistical and/or financial statements or reports which require analysis and interpretation of fiscal data for use primarily by the assigned department, but also by other departments, auditors and/or non-County agencies; examines, analyzes and verifies fiscal documents to ensure adherence to established controls; analyzes and initiates changes in accounting methods, procedures and techniques in order to meet internal and external financial reporting requirements.
- Reviews complex department accounting systems, procedures and records; recommends and

assists in the implementation of new or revised accounting systems; analyzes operational procedures to automate manual department accounting processes; designs and maintains department accounting forms.

- Provides technical accounting training to all department fiscal staff as well as to outside agencies including non-profit organizations; analyzes administrative and accounting weaknesses and provides training as deemed necessary; gathers data to determine training needs; assists in the development and maintenance of the department accounting manual; provides guidance in the implementation of updates and changes in accounting practices and principles to department fiscal staff as necessary.
- Prepares grant related reports, monitors revenues and projections of fiscally complex grant monies, local fees and state revenues.
- May prepare tax returns and investigates and resolves tax related complex issues such as those involving multiple revenue sources.
- Establishes and maintains working relationships with vendors/contractors, county staff, management, Federal and State agencies, and the general public; serves as liaison for Federal and State external and internal audits related to department programs; reviews indirect cost rate proposals from other agencies and/or cost allocation methodologies; participates in rate negotiations with Federal/State agencies on department revenues; works with various federal and state auditors in resolving cost settlement and payment reconciliation issues.
- Prepares, evaluates, justifies and maintains complex annual budgets such as those with multiple funding sources; assembles and analyzes cost accounting records and supporting technical and statistical data; makes complex or difficult adjusting entries and transfers of appropriation; trains employees in the new accounts and budget controls.
- Advises department staff and managers of changes in laws, rules, regulations and practices which impact department accounting and fiscal procedures; interprets rules and regulations to determine accounting and auditing requirements for externally funded programs; develops department accounting procedural guidelines.
- May lead the work of other professional Accountants and/or clerical and paraprofessional staff.
- May supervise the work of clerical personnel; provides assistance with difficult entries, reconciliation or other fiscal functions; recommends personnel actions related to employee selection, advancement, transfer, and discipline; trains and evaluates employees.
- Performs other duties of a similar nature or level as assigned.

## **EDUCATION AND EXPERIENCE:**

**Education:** A Bachelor's degree or higher from an accredited college or university with a major in business administration, finance, accounting or a closely related field, which must have included at least 12 semester or 18 quarter units in Accounting and/or Auditing.

**Experience:** Three years of professional accounting experience

Note: Possession of a Certified Public Accountant Certificate may be substituted for the education requirement.

## **LICENSING, CERTIFICATION AND REGISTRATION REQUIREMENTS:**

Some positions in this class will require the applicant to possess a valid California driver's license, Class C, by the time of appointment.

Employees must keep their licenses, certifications and registrations current and failure to do so may constitute cause for personnel action in accordance with Civil Service Rules or applicable bargaining agreement.

## **REQUIRED KNOWLEDGE AND ABILITIES:**

### **Knowledge of:**

- Generally Accepted Accounting Principles, (GAAP) practices, theories and procedures.
- Cost accounting principles and systems.
- Laws, rules and regulations that apply to fiscal operations.
- Accepted methods of business office management.
- Principles and practices of public administration including budgeting, program planning/evaluation and supervision.
- Principles and practices of training and management consulting as applicable to local government.
- Standard office procedures, practices, equipment, personal computers, and software.

### **Ability to:**

- Understand, interpret, explain and comply with laws, regulations and policies governing complex fiscal operations and/or tax systems operations in County government.
- Plan, organize and administer financial programs/services with multiple or complex fiscal streams.
- Analyze fiscal data and draw logical conclusions.
- Identify and resolve problems relating to fiscal and/or administrative operations.
- Prepare fiscal procedures.
- Design accounting forms.
- Communicate effectively both verbally and in writing.
- Establish and maintain cooperative working relationships.
- Understand electronic and manual accounting systems.
- Train others in accepted general governmental accounting principles, procedures, rules and regulations.
- Understand program objectives in relation to departmental goals and procedures.
- Collect and analyze data to establish/identify needs and evaluate program effectiveness.

- Draw logical conclusions and make appropriate recommendations.
- Prepare budgets, funding proposals and narrative and statistical reports.
- Secure cooperation and teamwork among professional and/or support staff.
- Understand and analyze expenditure reports.
- Maintain accurate records and document actions taken.
- Interview people to obtain information needed to investigate/resolve complaints.
- Research regulations, procedures and/or technical reference materials.
- Maintain confidentiality of information.
- Recognize and respect limit of authority and responsibility.
- Work effectively with others who have objectives counter to assigned role.
- Utilize personal computer using word processing and spreadsheet computer program applications and Federal/State automated accounting and cost reporting systems.
- Use basic office equipment.

**PHYSICAL REQUIREMENTS:**

- **Mobility and Dexterity:** Positions in this class typically require stooping, kneeling, reaching, standing, walking, fingering, grasping, feeling (i.e. sense of touch), and repetitive motion.
- **Lifting, Carrying, Pushing and Pulling -- Sedentary Work:** Employees in this class exert up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects.
- **Vision:** Positions in this class require the employee to have close visual acuity, with or without correction, to prepare and analyze data and figures, transcribe, view a computer terminal, read, etc. Some positions in this class also requires employees to have depth perception in order to operate a motor vehicle.
- **Hearing/Talking:** Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction, and have the ability to receive detailed information through oral communication. Positions in this class require the employee to express or exchange ideas by means of the spoken word.

**WORKING CONDITIONS:**

Employees in this class will most often be working in an office setting.

**OTHER REQUIREMENTS:**

**Independent Travel:** Some positions in this class will require employees to travel independently, for example, to perform work at other work sites, to attend meetings with other County employees, etc.

**Hours of Work:** Incumbents may be required to work weekends, holidays, irregular hours, on-call, and after normal business hours.

- Date Approved by the Civil Service Commission: January 1995
- Date Class Title Added to the Listing of Classes & Salaries by the Board of Supervisors:
- Date(s) Revised: 1/1998, 10/9/13, 12/11/19
- Class Code: 304020