



CITY OF BIG BEAR LAKE

SENIOR ACCOUNTANT

*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 general supervision of the Administrative Services Director or designee, the **Senior Accountant** performs a variety of complex professional accounting duties; activities and other related work as assigned.

DISTINGUISHING CHARACTERISTICS:

The **Senior Accountant** is the advanced level position primarily responsible for the performance of accounting functions, maintenance of the general ledger for all funds and reconciliation of the City's bank accounts. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting and annual audit administration. May exercise technical and functional supervision over the general accounting, accounts payable, accounts receivable and purchasing functions as required.

SUPERVISION RECEIVED/EXERCISED:

General supervision is received from the Administrative Services Director or designee. Incumbents may exercise guidance and oversight of professional and administrative staff as required.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Performs accounting duties, such as closing journal entries; analysis, reconciliation and research of transactions to ensure compliance with directives and regulatory requirements; identifies and corrects posting errors.
- Researches and analyzes technical transactions to resolve questions and validate data; assures fiscal accountability and fund integrity for transactions and supporting documentation; verifies availability of funds and classification of expenditures.
- Prepares financial and statistical statements in accordance with Generally Accepted Accounting Principles (GAAP); compiles and prepares financial reports; demonstrates the ability to prepare financial statements; establishes and maintains complete paper and electronic files to support accounting transactions and reports.
- Reviews, analyzes and recommends improvements to accounting, reporting, and recording methods and procedures to ensure regulatory compliance, including the Single Audit Act, various grants, and other reports.
- Prepares audit schedules for external auditors and coordinates and oversees the annual auditing process; identifies and prepares supporting schedules for footnote disclosures; ensures completeness of yearend processes and accuracy of the presentation of financial reports.
- Coordinates the implementation of new accounting procedures and GAAP pronouncements by drafting updates to and/or preparing newly required policies as well as identifying impacts to internal controls.
- Performs the annual or recurring calculations such as, Appropriations "Gann" Limit, Measure I Maintenance of Effort, compensated absences and pension liability.

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- Assists in the preparation of various annual reporting requirements, including audit-related reports, Financial Transaction Reports for the State Controller's Office and reporting requirements related to the Successor Agency of the City's former redevelopment agency.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management, fellow staff, and the public.
- Performs other related duties as required and necessary for the successful performance of this position.

PHYSICAL, MENTAL, AND ENVIRONMENTAL WORKING CONDITIONS:

Position requires prolonged or intermittent sitting, standing, walking, reaching, twisting, turning, kneeling, bending, squatting, and stooping in the performance of daily office activities. The position also requires grasping, repetitive hand movement, and fine coordination in preparing financial reports and using a computer keyboard. Additionally, the position requires near and far vision in reading correspondence, statistical data and using the computer, and acute hearing is required when providing phone and personal service. The ability to lift, drag, and push files, paper, and documents weighing up to 25 pounds also is required. The employee may occasionally be required to travel to different sites and locations; when working outdoors the incumbent may encounter extreme weather conditions, including wet, hot, cold, wind, snow, ice, and heavy vehicle traffic. The noise level in the work environment is usually quiet to moderate when indoors and moderate to loud when outdoors.

Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification.)*

Education and/or Experience:

Any combination of education and experience that has provided the knowledge, skills, and abilities necessary for a **Senior Accountant**. A typical way of obtaining the required qualifications is to possess five years of increasingly responsible professional, governmental accounting experience, and a bachelor's degree from an accredited college or university, in accounting, business administration, finance, or a closely related field.

License/Certificate:

Possession of, or ability to obtain, a valid Class C California driver's license. Designations such as Certified Public Accountant, Certified Managerial Accountant, and/or Certified Internal Auditor are highly desirable.

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)*

Knowledge of:

Generally Accepted Accounting Principles (GAAP) and Basic Principles of Accounting as prescribed by the Governmental Accounting Standards Board (GASB); principles and practices of municipal government accounting; principles and practices of automated financial systems; grant and fund accounting; account analyses; financial statement preparation; auditing; basic billing and collection procedures; basic principles of mathematics; applicable federal, state, and local laws, codes, and regulations; standard office practices, methods, and equipment usage, including a computer, applicable software and standard office equipment; methods and techniques for record keeping and report

preparation and writing; proper English, spelling, and grammar; occupational hazards and standard safety practices.

Ability to:

Examine and verify financial documents, reports and transactions; prepare a variety of financial statements, reports, and analyses; analyze, post, balance, and reconcile financial data, ledgers, and accounts; review the accounting work of financial staff; perform mathematical calculations quickly and accurately; interpret, explain, and apply applicable laws, codes, and regulations; acquire a working knowledge of other departmental programs; interpret and apply administrative and departmental policies and procedures; work effectively with management, staff, other governmental agencies, and the public; read, interpret, and record data accurately; organize, prioritize, and follow-up on work assignments; carry out assignments and projects without detailed instructions; analyze situations and adopt an effective course of action; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; be able to plan, be well organized, work well under pressure, be proactive, discreet and able to maintain confidentiality on appropriate issues.

Skill to:

Operate standard office equipment, including a computer and variety of word processing and software applications, including financial and accounting programs.