



## Midpeninsula Regional Open Space District

### ACCOUNTANT

#### **DEFINITION**

Under general direction, plans, schedules, assigns, reviews, and participates in the daily operations and activities of a variety of accounting functions, including auditing, analyzing, and verifying financial records, preparing financial and statistical reports, overseeing District payroll, providing information to staff regarding accounting practices and procedures, and reconciling general ledger accounts; prepares year-end audit reports and schedules; provides technical and responsible support to the Administrative Services Manager in areas of expertise; and performs related work as required.

#### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the Administrative Services Manager. Exercises general supervision over assigned staff.

#### **CLASS CHARACTERISTICS**

This is a single-position classification that independently performs the full range of accounting duties as well as planning, organizing, overseeing, reviewing, and evaluating the work of accounting staff. Responsibilities include performing diverse, specialized, and complex work involving significant accountability and decision-making. The incumbent organizes and oversees day-to-day activities and operations of the accounting function. This class is distinguished from the Administrative Services Manager in that the latter has overall management responsibility for all administration programs, functions, and activities and for developing, implementing, and interpreting public policy.

#### **EXAMPLES OF ESSENTIAL FUNCTIONS** *(Illustrative Only)*

*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.*

- Oversees District accounts payable, accounts receivable, and payroll activities; provides professional and technical assistance in the administration and implementation of the District's auditing and accounting programs, including financial statements, general ledger, monthly statements, and special projects accounting.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments; prepares monthly financial and statistical reports.
- Oversees and participates in all activities related to the District's payroll function, including the administration of the District-wide time-and-attendance system, preparation and review of related quarterly and annual tax reports, forms, and returns, implementation of periodic salary and benefit changes, preparation of a variety of reports and schedules, and payroll ledger reconciliation; ensures compliance with applicable Federal, State, and local laws, rules, and regulations, and the District's Memorandum of Agreement.
- Oversees the preparation of employee and vendor payments for retirement and other benefits.

- Works directly with the external auditors to facilitate the year end audit; prepares audit schedules and reports for external auditors; ensures availability and accuracy of required reports and documentation; sends out notifications to appropriate parties.
- Analyzes and reconciles expenditure and revenue accounts, including land acquisition worksheets, capital assets, and long-term debt funds; verifies availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems; processes appropriation transfer requests between accounts; reconciles bank statements to the general ledger; prepares custom reports, graphs, and schedules as needed.
- Monitors activities of the assigned work unit; recommends improvements and modifications and prepares various reports on operations and activities.
- Plans, organizes, assigns, supervises, and reviews the work of accounting staff.
- Evaluates employee performance, counsels employees, and effectively recommends initial disciplinary action; assists in selection and promotion; trains staff in work procedures.
- Participates in the development and administration of assigned budget; forecasts additional funds needed for staffing, materials, and supplies; directs the monitoring of and approves expenditures; recommends adjustments as necessary.
- Processes debt service obligations, including creating payment schedule, paying annual obligations, posting interest on bonds and notes from statements, updating liability balance, and posting journal entries.
- Participates in the compilation and preparation of District budget, including providing salary and benefits data, revenue and expense projections, monitoring expenditures, and preparing and updating cash flow and projections.
- Assists in the selection and implementation of new accounting and payroll systems and modification to existing systems.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of the District.
- Analyzes financial data and prepares a wide variety of financial reports and statements; prepares reports taken to the Board of Directors and various other committees and boards.
- Coordinates technical and financial information and communications with other departments and external agencies regarding auditing, payroll, and accounting issues.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in accounting.
- Assists the Administrative Services Manager and/or Controller 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 general accounting, payroll, auditing, and reporting functions and their application to District operations.
- Basic principles and practices of budget development, administration, and accountability.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility, including the District's Memorandum of Agreement, personnel policies and procedures and related contracts and documents.
- Business arithmetic and basic financial and statistical techniques.
- Computerized accounting and finance systems and computer software and systems related to accounting and payroll processes.
- Research and reporting methods, techniques, and procedures.
- Technical report writing and preparation of correspondence.

- Principles and practices of employee supervision, including work planning, assignment, review and evaluation, discipline, and the training of staff in work procedures.
- Modern office practices, methods, computer equipment, and computer applications related to work, including word processing and spreadsheet software.
- Principles and procedures of record keeping and reporting.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service to public and District staff, in person and over the telephone.

**Ability to:**

- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Organize, implement, and direct general accounting, payroll, auditing, and reporting functions and activities.
- Analyze financial data and draw sound conclusions.
- Evaluate and develop improvements in operations, procedures, policies, or methods.
- Analyze, interpret, summarize, and present administrative and technical information and data in an effective manner.
- Interpret and apply the policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions.
- Conduct research projects, evaluate alternatives, make sound recommendations, and prepare effective technical staff reports.
- Supervise, train, plan, organize, schedule, assign, review, and evaluate the work of staff.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications 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, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*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:*

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business administration, or a closely related field and two (2) years of responsible professional public accounting experience.

**Licenses and Certifications:**

- Possession of a valid California Driver's License.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; 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 and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer 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.

EFFECTIVE: December 2011  
REVISED: N/A  
FLSA: Exempt