

Accountant II

Definition

Under general supervision, to perform a variety of professional level accounting work in the areas of accounting, auditing of financial transactions, budget administration and/or fiscal operations, such as examining, analyzing, maintaining, reconciling and verifying complex financial records.

Distinguishing Characteristics

Accountant IIs apply knowledge of accounting and apply accounting principles to facilitate fiscal control and analysis.

The Accountant II classification is distinguished from the next lower classification of Accountant I in that the Accountant II is assigned duties that require the application of more advanced accounting principles and techniques and the exercise of greater independent judgement and discretion.

Accountant II is distinguished from the next higher class of Accountant III in that the Accountant III is involved in accounting that impacts the overall fiscal operation of a large operating department, the County government, special funds and districts.

Typical Tasks

- Plans and supervises a financial recordkeeping program for a County department;
- Assists in the preparation of the annual budget;
- Establishes general and subsidiary accounts including revenue and disbursements;
- Establishes and maintains general and subsidiary accounts to capture revenues, expenditures, and other accounting attributes;
- Reviews financial documents. such as vouchers, warrants, requisitions, purchase orders and invoices for accuracy and completeness of information;
- Assists in the preparation of County financial statements;
- Encumbers funds;
- Balances and reconciles accounts;
- Prepares accounting reports and analyses;
- May lead subordinate staff;

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- Prepares and maintains control and subsidiary accounting records involving multiple transactions and accounts;
- Confers with fiscal management regarding new or modified fiscal procedures and ensures that internal controls are being observed;
- Maintains accurate records and files related to area of assignment;
- Reviews documentation submitted for accuracy and conformance to legal and procedural requirements, as well as adherence to internal controls;
- Maintains current knowledge of accounting and reporting requirements, policies and procedures; recommends accounting and report changes to ensure compliance with governmental requirements and regulations;
- Prepares a variety of detailed accounting, statistical and/or narrative financial statements or reports requiring analysis and interpretation;
- Prepares, or leads accounting and clerical personnel in the preparation of, manual and computerized fiscal entries, reconciliations and other fiscal record keeping;
- Makes verbal presentations and conducts training on accounting policies and procedures;
- Explains the implications of complex accounting matters to non-financial managers and decision makers;
- May be assigned as a Disaster Service Worker, as required;
- Performs related work as required.

Employment Standards:

Sufficient education, training and experience to demonstrate the possession and direct application of the following knowledge and abilities.

Training and Experience Note: The knowledge, skills and abilities required to perform this function are acquired through possession of a Bachelor's Degree in Accounting, Business Administration (with an emphasis in Accounting, Finance, or Economics), Finance, Economics, Auditing or closely related field

and

One (1) year of professional experience in accounting or auditing work.

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Possession of a Master's Degree in Business Administration with emphasis in Accounting, or Certified Public Accountant (CPA), may substitute for the experience requirement.

OR

Possession of sixty (60) semester units or ninety (90) quarter units of college, of which twelve (12) semester units or fifteen (15) quarter units must be in accounting and/or auditing.

and

Three (3) years of experience compiling and maintaining a wide variety of fiscal, accounting, financial or statistical data, at least two (2) years of which should be at a level equivalent to an Accountant I in the County of Santa Clara.

Special Requirements

- Some positions may require Live Scan screening as part of the background check process.

Knowledge of:

- Theory, principles and practices of accounting and auditing along with their application to governmental accounting and budgeting;
- Generally Accepted Accounting Principles (GAAP) and specifically Governmental Accounting Standards Board (GASB) Statements, Interpretations, and Technical Bulletins;
- County financial policies and procedures, and applicable departmental policies and procedures;
- Laws and regulations governing the financial operations of the County and the assigned department ;
- Government budgeting;
- Principles of fiscal systems;
- Office management, practices and procedures, including record keeping systems;
- Automated accounting systems and spreadsheets.

Ability to:

- Effectively communicate verbally and in writing with subordinates, co-workers, management, the public and others contacted in the course of work;

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- Identify problems and propose solutions;
- Prepare clear and concise reports;
- Establish and maintain effective working relationships with those contacted in the course of work;
- Analyze, evaluate, review, interpret and reconcile accounting and financial data, reports and transactions;
- Verify the accuracy of financial transactions and reports;
- Ensure proper authorization and documentation for disbursements and transactions;
- Exercise independent judgment within policy and procedural guidelines;
- Understand and apply relevant principles, laws, rules, regulations and procedures;
- Audit, analyze and evaluate financial and statistical data;
- Prepare, maintain and reconcile a variety of accounting and financial records, documents and reports;
- Use various computer applications and software in support of accounting activities.

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