

ACCOUNTANT I

DEFINITION

Under direct supervision, performs technical and professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, preparing financial and statistical reports, providing information to the Santa Clara County Housing Authority (Agency) staff regarding accounting practices and procedures, and reconciling general ledger accounts; assists in preparing year-end audit reports and schedules; performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives direct supervision from the Accounting Supervisor or Finance Manager. Exercises no supervision of staff.

CLASS CHARACTERISTICS

This is the entry-level in the accountant class series. Initially under close supervision, employees learn to apply concepts and work procedures and methods in assigned area of responsibility to resolve problems of moderate scope and complexity. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. As experience is gained, assignments become more varied and are performed with greater independence. Incumbents begin to exercise some independent discretion and judgment in selecting and applying work procedures and methods. This class is distinguished from the Accountant II in that the latter is responsible for more complex and higher-level accounting functions and exercises a higher level of discretion and independent decision-making.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the rights 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.

- Provides responsible professional and technical assistance in the administration and implementation of the Agency's financial, auditing, and accounting programs including reviewing and auditing source documents that authorize expenditures from various funds and accounts for conformance to required standards and procedures, researching and analyzing transactions as needed and recommending necessary adjustments, and responding to inquiries related to areas of responsibility.
- Prepares a wide variety of financial and statistical reports, including financial statements and year-end, audit, and budget reports.
- Monitors expenditures, revenues, and budget allocations to determine the Agency's and affiliates' financial status and prepares custom reports, graphs, and schedules as needed.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from payroll, accounts payable, cash receipts, and accounts receivable; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of the Agency.
- Gathers, reviews, assists in preparing data for year-end audits; responds to audit requests; reviews and comments on the Agency's and affiliate audit reports, findings, and recommendations.
- Analyzes and reconciles expenditure and revenue accounts; receives, reviews, and posts journal vouchers and cash receipts; reviews and processes appropriation transfer requests between accounts; reconciles bank statements to the general ledger.
- Verifies charges are made to appropriate program accounts, identifies discrepancies, researches questions and issues, and confers with staff and, when necessary, funding source representatives to resolve problems.
- Reviews accounts payable check runs for accuracy, fund availability, and proper authorization; processes liens and levies as appropriate.
- Ensures encumbrances and payments are correct and in full compliance with all applicable fiscal and program contract requirements; tracks and monitors all charges made to designated program funds; prepares funding source requisitions and transfers; prepares periodic reports to funding sources; closes out completed programs, reconciling total expenses to authorized funding; approves the electronic draw down of authorized funds.
- Performs reconciliations; calculates and records receivable and payable interest and fees; prepares standard quarterly and annual financial statements and reports for designated funds and accounts, including footnotes, supporting schedules, and working papers.
-

- Reviews contractual arrangements to determine and establish appropriate accounting records and transactions to record financial and other obligations to the Agency and its affiliates.
- Works directly with staff from other sections to resolve technical accounting and reporting issues and problems.
- Establishes and maintains contact and working relationships with all Agency departments, local, state, and federal agencies for acquisition of necessary information, and/or for the implementation of cooperative programs and activities.
- Performs other duties as assigned.

QUALIFICATIONS

Education and Experience:

An associate degree with major coursework in accounting, finance, or business, or a closely related field; and four (4) years of responsible accounting experience.

Licenses and Certifications:

None.

Knowledge of:

- Accounting and budget principles and procedures and their application to a variety of accounting transactions and problems.
- Basic financial statements and elements (such as, but not limited to assets, liabilities, equity, income, and expenses).
- Applicable federal, state, and local laws and Agency resolutions, policies, and procedures relevant to assigned area of responsibility.
- Recent and on-going developments, current literature, and sources of information related to the operations of the assigned programs.
- Record-keeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to the work.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and Agency staff.

Ability to:

- Analyze financial data and draw sound conclusions.
- Interpret, explain, and ensure compliance with federal, state, and local laws and Agency resolutions, policies, and procedures relevant to assigned area of responsibility.
- Research, interpret, summarize, and present financial and programmatic information and data in an effective manner.
- Understand the organization and operation of the Agency and of outside agencies as necessary to assume assigned responsibilities.
- Effectively represent the department and the Agency in meetings with other staff, outside agencies, community groups, and the public.
- 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.

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 work areas 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 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, duties of this class may be performed in an environment with exposure to various odors/fragrances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.