

ACCOUNTANT II

DEFINITION

Under general supervision, performs complex and varied technical and professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, preparing financial and statistical reports, assisting in budget preparation, providing information to the Santa Clara County Housing Authority (Agency) staff regarding accounting practices and procedures, and reconciling general ledger accounts; prepares year-end audit reports and schedules; performs full-cycle Accounts Payable (A/P) functions; serves as a liaison regarding disbursement activities with Agency staff, vendors, contractors, and outside agencies; coordinating and processing Housing Assistance Payment (HAP) disbursements to property owners; provides back up support to payroll functions. Assists in developing financial analysis and reporting and internal control practices; performs research, interpretation, and analysis of Generally Accepted Accounting Principles (GAAP) and Department of Housing and Urban Development (HUD) guidelines; performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from an assigned Finance Manager. May provide technical and functional direction to other staff.

CLASS CHARACTERISTICS

This is the journey-level class in the accountant series. Incumbents perform the most complex and responsible accounting and record-keeping duties in support of Agency-wide financial functions, programs, and initiatives. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Assignments are given with general guidelines and incumbents are responsible for establishing objectives, timelines, and methods to deliver work products. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements, and the methodology used in arriving at the end results is not reviewed in detail. This class is distinguished from the Accounting/Financial Analyst 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 advice and analyses in the administration and implementation of the Agency's financial, auditing, budget, and accounting programs.
- Provides support; develops recommendations and prepares the Agency and affiliate entity budgets; explains, interprets, and enforces budget policies and procedures; establishes and prepares indirect cost allocations; analyzes and reviews budget variance reports; assimilates final budget reports; and prepares and conducts presentations as needed.
- Creates and maintains accounting and financial records for various entities, rehabilitation, construction, and development activities; reviews and analyzes construction budgets and projections, assists with cost certifications, and reviews and comments on development financial processes and procedures; reviews, analyzes, and reconciles general ledger accounts, balance sheets/income statements, capital assets, and related financial reports; prepares project close out and assists with other complex accounting analysis.
- Performs treasury functions including cash flow analysis, transferring of funds, and monitoring available funds and investment portfolios; maintains bank account access and lists of authorized signers; monitors funding sources.
- Monitors expenditures, revenues, and budget allocations to determine the Agency's and affiliates' financial status and prepares custom reports, graphs, and schedules as needed.
- Responsible for full-cycle accounts payable by designing and maintaining approval workflows in the Yardi system; processing vendor payments which includes reviewing invoices account statements for accuracy, following up with staff from other departments for timely invoice approval and general ledger charge codes.
- Prepares and processes Housing Assistance Payments (HAP), include working with the Housing Department staff and property owners to resolve/correct discrepancies.
- Process annual 1099 Misc. and sales/use tax returns.
- Responds to inquiries from vendors, property owners and staff from other departments/units.

- Provides back up support to payroll functions.
- 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; prepares the electronic draw down of authorized funds.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, and regulations affecting the financial operations of the Agency.
- Monitors grant compliance and documentation, prepares grant draw downs and expenditures, researches and resolves HUD funding discrepancies, and provides compliance recommendations to program staff.
- Provides technical support for year-end accounting activities including analytical review of the year-end work papers, trial balances, and general ledger account balances; assists with preparation of notes to the Agency and affiliates' financial statements, reviews and comments on draft audits, and follows through with audit inquiries.
- Maintains fixed asset and other subsidiary ledgers; prepares journal entries for the acquisition and disposal of fixed assets; reconciles balance sheets and accounts; tracks fixed asset purchases against budget; periodically reconciles fixed asset and special fund schedules to accounting records.
- Participates in the development and implementation of accounting policies and procedures; ensures compliance with HUD regulations and accounting standards; conducts special research assignments, gathers and analyzes data, and prepares reports for consideration by management.
- 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:

A bachelor's degree from an accredited four-year college or university with major coursework in accounting, finance, or business, or a closely related field; and four (4) years of increasingly responsible professional accounting experience.

Licenses and Certifications:

None.

Knowledge of:

- Accounting, auditing, financial analysis, 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.
- Conduct complex research projects on a wide variety of accounting, financial, and budgetary issues, evaluate alternatives, make sound recommendations, and prepare effective reports.
- Evaluate and prepare recommendations for changes to policies and procedures and in compliance with HUD regulations and accounting principles.
- 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.
- Make accurate mathematical, financial, and statistical computations.
- 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.