



# Marina Coast Water District

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## ACCOUNTANT I ACCOUNTANT II

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### DEFINITION

Under general direction of the Director of Administrative Services, performs detailed professional accounting, administrative and technical work in support of the District's financial, auditing and treasurer programs, including providing work direction and training to technical and office support staff in the Accounting Division; demonstrates a full understanding of policies and procedures and work methods associated with assigned duties; and performs other duties as required.

### SUPERVISION RECEIVED AND EXERCISED

General supervision is given by the Director of Administrative Services. May supervise technical and support staff.

### CLASS CHARACTERISTICS

#### Accountant I

This is the entry-level class within the professional Accountant series. Initially, incumbents with experience learn District systems, operations, practices, and procedures. As experience is gained, assignments become more varied and are performed with greater independence. Assignments may vary with skill and training of the incumbent. This class is flexibly staffed with the Accountant II and incumbents may advance to the higher level after gaining the knowledge, skills, and experience which meet the qualifications of the higher-level class and after demonstrating the ability to perform the work of the higher-level class. Advancement from the Accountant I level to the Accountant II level is in accordance with District policies and procedures, including receiving recommendation for advancement from the respective Department Manager or designee.

#### Accountant II

This is the journey-level classification within the professional Accountant series. This class is distinguished from the Accountant I by the assignment of the full range of duties. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise. Positions may be filled by advancement from the Accountant I level, or by recruiting an outside candidate with substantial accounting, budgeting, auditing, and financial experience. Incumbents are expected to perform a wide variety of professional accounting duties with only occasional instruction or assistance. Adequate performance at this level requires the knowledge of departmental or office procedures and precedents and the ability to choose among alternatives in solving many problems. An Accountant II is expected to work productively in the absence of a supervisor. Work is normally reviewed upon completion and for overall results. This class is distinguished from the Director of Administrative Services in that the latter has overall responsibility for the Finance Department.

## **EXAMPLES OF DUTIES (Illustrative Only)**

### **Accountant I**

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs.
- Ensures the integrity of the general ledger, including evaluating and analyzing transactions, implementing accounting procedures, and preparing accurate and timely financial analyses and reports.
- Assists with the preparation of the Accounting department budget.
- Ensures that reporting requirements of various federal, state and private agencies related to the accounting function are met.
- Coordinates with internal/external consultants to update rates, fees, assessments; prepares and submits Board documents if required and coordinates with management the necessary notifications and publications.
- Performs duties related to payroll, accounts payable, general ledger, and fixed assets to ensure compliance is maintained; performs follow-up procedures when compliance is not being maintained.
- Prepares and distributes monthly and periodic financial reports.
- Operates standard office equipment, including job-related computer hardware and software applications, facsimile equipment and multi-line telephones; may operate other department-specific equipment.
- Tracks and processes purchase orders; reviews invoices and reports for accuracy and appropriate authorization; ensures that funds are budgeted and available and prepares documentation for payment; enters and verifies data into the automated accounts payable system to produce payment.
- Calculates and prepares payments for employee insurances, retirement, taxes and other employee deductions and benefits.
- Prepares and distributes payroll tax forms and 1099's on an annual basis as well as other forms and reports required by law.
- Establish and maintain effective working relationships and act in a courteous manner when interacting with the public, Board members, vendors, contractors and District staff in person and over the telephone.

### **Accountant II (In addition to the above)**

- Participates in a lead capacity in the preparation of the District's Operation budget.
- Oversees and directs the preparation of annual financial statements and note, such as the preparation and submittal of the Comprehensive Annual Financial Report (CAFR) as well as the State Controller's Report.
- Assists in the coordination of the annual audits and assumes a lead role as needed, such as preparing the necessary documentation and serving as a liaison to the auditing team.

- Develops, implements, and maintains internal services cost accounting procedures.
- Interprets reimbursement agreements and implements special accounting for adequate tracking and reporting.
- Monitors District cash flow, purchases investments in accordance with the District's Investment Policy and California Government Code; initiates wire transfers; maintains investment activity in portfolio management software.
- Interprets, explains and applies general and governmental accounting/auditing principles and procedures, laws and regulations affecting the financial operations of municipal government.
- Provides training to lower-level staff.
- Prepares and analyzes cash and investment reports for the Board of Directors as well as statement of revenues and expenditures.
- Performs analysis, research, journal entries and schedules during year-end closing and research relating to assigned area.

## QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to assist individuals with disabilities to perform the essential functions.

### **Accountant I**

#### ***Knowledge:***

- Modern principles, practices and methods of public and governmental accounting and financing, including program budgeting, cost accounting, and auditing and their application to municipal operations.
- General principles and practices of data processing and its applicability to accounting and municipal operations.
- Basic and advanced arithmetic and statistical techniques.
- Applicable Federal and State laws; District and Department regulations, codes, policies, and procedures.
- Basic standard office practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing and spreadsheet applications.
- Recordkeeping principles and procedures.
- Techniques for dealing effectively with the public, vendors, contractors and District staff, in person and over the telephone.

#### ***Skills:***

- Build and maintain positive working relationships with the public, vendors, District staff and Board members.
- Accurately respond to inquiries in person or by telephone of accounting functions and analysis.

- Read, write and speak English effectively to communicate in person or over the telephone.
- Analyzing data and information using established criteria in order to identify and select alternatives.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.

**Abilities:**

- Perform professional accounting work; examine, audit, analyze, interpret, prepare and verify fiscal, financial, and statistical records and reports.
- Understand and interpret principles, laws and procedures involved in fiscal recordkeeping and accounting functions including federal and state laws, District policies, contracts, ordinances, and resolutions.
- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- Make accurate arithmetic, financial, and statistical computations.
- Understand written sentences and paragraphs in work-related documents.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities and meet crucial time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications and programs, including specific spreadsheet and database programs at an intermediate to advanced level.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Establish and maintain effective working relationships with those contacted in the course of the work.

**Accountant II**

***All knowledge, skills and abilities as that of the Accountant I required including:***

- Basic principles and practices of supervision and training.
- Principles and practices of governmental accounting to include revenue, debt, budgeting, revenue forecasting and investing.
- Analyze financial data and draw sound conclusions.
- Modify existing policies, strategies, and/or methods to meet unusual conditions.
- Evaluate and develop improvements in operations, procedures, policies or methods.
- Identify and take appropriate action when unusual operating issues occur.

## Education and Experience

To qualify, a successful incumbent must possess both education and experience, which would provide the required knowledge and abilities. Experience may not substitute for education. However, the requirement for equivalent to a Bachelor's degree could be met by demonstrating completion of a number of higher-level educational units that would normally meet a Bachelor degree requirement. Minimum requirements to obtain the requisite knowledge and abilities are:

### **Accountant I**

Associate's degree with coursework in accounting, business administration or a related field and a minimum of two (2) years experience performing accounting-related duties.

### **Accountant II**

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in accounting, business administration or a related field and five (5) years of increasingly responsible professional accounting experience.

## Licenses or Certifications

Possession of a valid California Class C Driver's License and the ability to be insured for the operation of a District vehicle in accordance with the terms and conditions of the District's insurance program.

## Physical Demands

Must possess mobility to work in a standard office setting including standing, walking, sitting, kneeling, stooping, reaching overhead and below waist level. Use of standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, over the telephone.

*FLSA Status: Non-exempt eligible for overtime*

*Bargaining Unit: MCWD Employees Association*