

MOJAVE WATER AGENCY
Job Description

Job Title: Accountant II
FLSA: Non-Exempt
Range: 31
Prepared By: Koff & Associates
Prepared Date: June 2022

SUMMARY

Under general direction, performs a variety of professional accounting duties, including auditing, analyzing, and verifying financial records; prepares financial, payroll, and statistical reports; prepares transactions and initiates reports that involve the application of judgment and discretion in the analysis and application of accounting principles and practices in maintaining fiscal controls and records; and performs related work as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned supervisory/management personnel or Department Head. Exercises technical and functional direction over and provides training to lower-level staff.

CLASS CHARACTERISTICS

This is the fully qualified journey-level classification in the Accountant series. Positions at this level are distinguished from the Accountant I level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions 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.

Positions in the Accountant class series are flexibly staffed; positions at the Accountant II level are normally filled by advancement from the Accountant I level; progression to the Accountant II level is dependent on (i) management affirmation that the position is performing the full range of duties assigned to the classification; (ii) satisfactory work performance; (iii) the incumbent meeting the minimum qualifications for the classification including any licenses and certifications; and (iv) management approval for progression to the Accountant II level.

This class is distinguished from the Senior Accountant 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 right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations where appropriate so that qualified employees can perform the typical functions of the job. The following statements are intended to describe the general nature and level of work being performed by an individual assigned to this job.

- Provides routine to complex professional and technical assistance in the administration and implementation of the Agency's financial, auditing, and accounting programs, including financial report development, budget monitoring, forecasting, and collection of revenues.
- Prepares and presents written, oral, and visual reports to the Board of Directors and stakeholder committees.
- Participates in the development and implementation of goals, objectives, policies, and priorities for assigned programs; recommends and administers policies and procedures.
- Analyzes, revises, and implements improved accounting procedures and policies; examines alternative accounting systems to improve data entry controls and report formats.
- Participates in the preparation, development, and maintenance of the department's budget.
- Schedules and coordinates internal and external audits; and maintains documentation and prepares reports for compliance to policies and procedures for internal and external audits.
- 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; prepares numerous monthly financial reports.
- Maintains accurate, complete, and complex accounting records and prepares necessary financial and statistical reports including cost reports; adjusts, evaluates, and re-examines journals and ledgers until corrected balances are obtained.
- Performs some or all tasks related to the payroll process, either through the Agency or through a third-party vendor, including but not limited to, compiling payroll data from timesheets and other records; entering data into the computer, computing wages and deductions, and posting to payroll records; updating master payroll records by recording changes affecting employee's net wages; reviewing payroll to ensure accuracy; preparing and issuing paychecks; preparing and processing payroll tax deposits to federal and state governments; reconciling and processing year-end W-2's to employees and proper governmental entities; processing and transmitting payments for employee Saving Bonds to the federal government; preparing and processing timely reports to the proper governmental departments (i.e., federal and state tax reports).
- Prepares billed for payments; prepares Board of Directors fees and expenses reports; performs various duties utilizing appropriate procedures for accounts payable to ensure timely and accurate preparation and payment; verifies allocations against budget appropriations.
- Analyzes and checks documents and requisitions for accuracy and completeness.
- Tracks fixed assets; tags and enters data into asset keeper.
- Reviews, tracks and maintains records of applicable employee benefits; prepares and generates deferred compensation reports; provides payroll reports to CALPERS.
- Verifies monthly billing for employee and director benefits, including PERS, health, vision, life, dental, COBRA, long term disability, short term disability, deferred compensation, and any other employee benefits; resolves billing errors and discrepancies with benefits providers.
- Processes payments for property and liability insurance and prepares incident reports for property and general liability claims.

- Requests, reviews, and distributes insurance certificates for vendors and the Agency for contracts and policy requirements.
- Collects, compiles, and analyzes information from various sources on a variety of topics related to finance activities; prepares technical records and reports to present and interpret data.
- Participates in finance activities with other departments; provides guidance and/or information.
- Provides training, technical and functional direction to lower-level staff.
- Performs other duties as assigned.

QUALIFICATIONS

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

Knowledge of:

- Principles of providing functional direction and training.
- Principles, practices, methods, and procedures of fiscal management, including cost accounting, government accounting, fixed asset accounting, auditing, procurement, financial modeling, and budgeting.
- General principles and practices of data processing and its applicability to accounting operations.
- Principles and procedures related to budgetary preparation, control, and development.
- Principles and practices of financial analysis, auditing, and reporting.
- Principles and practices of business organization and public administration.
- Research and reporting methods, techniques, and procedures.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Basic mathematical principles and statistical methods.
- Principles and procedures of recordkeeping.
- Agency and mandated safety rules, regulations, and protocols.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and Agency staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Plan, organize, and coordinate the work of assigned staff.
- Effectively provide staff leadership and work direction.

- Perform the full range of responsible and difficult professional accounting, analytical, and administrative work involving the use of independent judgment and personal initiative.
- Review, analyze, record, audit, verify, and document a diverse range of financial transactions.
- Perform general ledger duties.
- Audit, reconcile, and balance bank statements.
- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements, reports, and other written correspondence.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, recordkeeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the Agency in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, and procedural, guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- 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 minimum required qualifications would be:

Equivalent to a bachelor's degree from an accredited college or university with major coursework in accounting, finance, business or public administration, or a related field; and three (3) years of increasingly responsible professional governmental accounting, budget preparation or financial analysis experience.

Licenses and Certifications:

- Valid California Class C driver's license and current automobile insurance.

PHYSICAL DEMANDS

The following physical demands described are representative of those that must be met by an employee to successfully perform the typical functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

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 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 of up to 15 pounds.

WORK ENVIRONMENT

The following work environment characteristics described are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

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/agency policies and procedures. May travel between Agency office locations.