

Accountant

Definition:

Under direction, performs accounting and auditing work of limited difficulty; and may supervise staff engaged in departmental accounting and clerical functions.

This is the entry level in the Accountant series and is distinguished by the limited degree of difficulty of work performed. The emphasis on essential functions performed may vary according to assignment. In departments with positions allocated as Accountant/Senior Accountant, promotion is considered on a merit basis subject to recommendation of the department head and approval by the Chief Human Resources Officer.

Essential Functions:

- Conducts audits of County departments and other agencies as assigned.
- Performs general ledger maintenance and account reconciliation.
- Assists in preparation of annual departmental budget and analyzes budget variances.
- Prepares and reviews cost allocation plans; analyzes and/or prepares year-end revenue and expenditure accruals; analyzes and prepares depreciation schedules; performs financial monitoring of contracted service providers.
- Assigns and reviews the work of clerical staff.
- May assist with audits for analysis and verification of fiscal records.
- Assists in the preparation, analysis and review of revenue estimates, expenditures and fund conditions involved in administering departmental budgets.
- Prepares various financial statements/cost and written reports and/or assists in the preparation of the County's annual comprehensive financial statements.
- Operates a personal computer using a variety of software applications including accounting, spreadsheet, word processing, and database applications as well as task-specific applications.
- Performs other job related functions as required.

Employment Standards:

Graduation from an accredited college or university with a Bachelor's degree in Accounting, Business Administration, or related field. If the major has been in a field other than accounting, at least 15 semester or 25 quarter units of college level accounting courses must have been completed.

OR

Evidence of having passed all four parts of the Uniform Certified Public Accountant examination

OR

Possession of a Certified Public Accountant certificate will satisfy this requirement.

OR

Status as a senior accounting student at an accredited college or university will admit applicants to the examination; however, a Bachelor's degree in Accounting must be conferred prior to being considered eligible for appointment. Official notification verifying admission and senior accounting student status in the college or university must be submitted at time of application.

Depending upon assignment, incumbents may be required to possess and maintain a valid Class C California driver's license.

Knowledge of: general and cost accounting and auditing principles, theories and procedures; the principles and practices of supervision and training; computer spreadsheet, word processing, and data base applications.

Ability to: analyze fiscal data; establish and maintain fiscal records and procedures; prepare financial reports; use and understand information technology systems and applications; understand, interpret and apply provisions, of Federal, State and local laws, regulations, and policies including General Accounting Office (GAO), Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and American Institute of Certified Public Accountants (AICPA) pronouncements, advise management staff on accounting and fiscal matters; maintain complete and accurate records; supervise and train staff; maintain effective working relationships; communicate effectively orally and in writing; research and prepare clear and concise reports; operate a personal computer and a variety of software applications.

A background check may be conducted for this classification.

All Kern County employees are designated "Disaster Service Workers" through state and local laws (CA Government Code Sec.3100-3109 and Ordinance Code Title 2-Administration, Ch. 2.66 Emergency Services). As Disaster Service Workers, all County employees are expected to remain at work, or to report for work as soon as practicable, following a significant emergency or disaster.