

**CITY OF SALEM
ACCOUNTANT II**

00030

NATURE OF WORK

This is advanced and complex professional accounting work. This position may include supervisory duties.

Work involves responsibility for performing and overseeing the activities involved in maintaining and controlling financial records. Assignments include balancing financial records, performing studies, evaluating internal controls and implementing modifications as necessary. Work requires interpretation of professional accounting pronouncements and implementation of those interpretations into daily procedures. Work also requires independent and responsible judgment in decision making. This classification may provide administrative direction over a small professional and clerical staff including directing project teams and monitoring projects or providing job training. Full supervision of others is not required in this class. Work is reviewed by a supervisor through general program assignments and are monitored through periodic progress reviews. Work also involves responsibilities of internal auditing functions within or related to the City operations.

The work of this classification differs from that of the Accountant by the additional authority and complexity of responsibilities on a daily basis for overseeing the activities in the maintenance of financial records. This classification differs from that of the Chief Accountant or Financial Operations Manager by the more limited supervisory responsibilities and absence of on-going authority over the accounting system and support services provided by the Finance Department.

ILLUSTRATIVE EXAMPLES OF WORK

(Any single position of a class will not usually involve all of the essential duties listed and many positions will involve essential duties which are not listed.)

Reviews and manages the activities in the maintenance of financial records. Conducts research and provides any requested financial data. Prepares diverse and complex financial reports. Contributes suggestions in the design, implementation and maintenance of computerized financial reporting systems. Reviews and supervises daily activities of professional and clerical staff. Provides assistance and responds to inquiries from various City Department staff on fiscal matters. Suggests modifications to procedures, computer system or related activities to enhance effectiveness of financial records maintenance. Reviews and approves transactions, internal and external documentation, spreadsheets and other related documents.

Reviews and maintains monthly, all general ledger account balances for all City funds. Controls and balances monthly all bank and investment accounts with general ledger controls. Prepares final closing entries for all funds in preparation of annual audit. Prepares Operating Statements on all Enterprise Funds. Reviews Revenue/Expenditure Reports to assure accurate postings. Prepares entries to accurately distribute property tax receipts. Prepares journal entries as required including interest distribution.

Perform special audit functions as required. Provides any requested information to outside audit firms.

Prepares a variety of diverse financial statements and reports. Contributes suggestions in the design, implementation and maintenance of computerized financial reporting systems. Evaluate internal controls and develop procedures to strengthen both fiscal control and enhance processing.

Reviews performance of subordinate accountants and clerical staff; interviews and selects subordinate staff, evaluates performance, issues discipline and approves leave as necessary.

Performs other related work as required.

WORK QUALIFICATIONS

Considerable experience involving professional accounting in private or governmental accounting; graduation from a four year college or university with major course work in accounting, finance or business administration or any equivalent combination of experience and training which provides the following knowledges, skills, and abilities:

Thorough knowledge of professional accounting principles of governmental accounting.

Considerable knowledge of modern office procedures as applied to a municipal accounting system.

Considerable knowledge of governmental accounting, auditing and financial reporting.

Considerable skill to perform complex accounting work, prepare financial reports and statements.

Ability to develop and install standard and special accounting procedures, methods, forms and records.

Ability to plan, organize, instruct and supervise the work of subordinate employees and to maintain effective relations with other employees and contacts outside the organization.

Ability to utilize a micro-computer and spreadsheet software.

Ability to communicate effectively, both orally and in writing.

Some positions may require possession of a valid Oregon driver's license or Class C license and the ability to meet City driving standards.

Work is performed in an office setting during standard business hours with occasional evening meetings. Work involves mental concentration on details, reacting to interruptions and changes in priority, operating a variety of modern office equipment including personal computers and analyzing information generated by computers. Work may involve participating in a variety of meetings at varying locations.

Personnel Director

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