ACCOUNTANT

DEFINITION
Under general supervision, performs professional accounting duties; maintains, develops and analyzes fiscal statements and records; prepares financial statements in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards; and performs related work as assigned.

SUPERVISION RECEIVED AND EXERCISED
General supervision is received from the Chief Financial Officer.

CLASS CHARACTERISTICS
This is the journey level class in the professional Accountant series. Incumbents are expected to perform the full range of professional accounting work including the more complex and technical accounting functions. Incumbents are expected to have a thorough knowledge of governmental accounting systems and procedures and the ability to exercise independent judgment within established systems and procedures. Further, this class is distinguished from the Accounts Payable/Payroll Specialist by the latter’s responsibility for all associated payroll and benefit functions.

EXAMPLE OF DUTIES (Illustrative Only)

- Participates and/or directs the posting, balancing, and reconciliation of the general and subsidiary accounts; researches and analyzes transactions to resolve budget problems; provides analysis of available funds at management's request; analyzes budget transactions.
- Participates in the maintenance and analysis of all general ledger accounts, and other account subsystems such as accounts receivable, inventory of fixed assets, and revenues.
- Participates in the maintenance and analysis of all Housing Authority accounts and other programs; reviews loan balance statement, procurement requirements and journal entries; segregates expenses to appropriate funds.
- Prepares financial statements for assigned projects; prepares schedules and financial worksheets to assess financial status of the programs and makes recommendations on corrections.
- Prepares cash processing wires, manual deposits, portability payments, and miscellaneous cash including general ledger and tenant accounts receivable.
- Prepares accounts receivable month-end close; reconciles aged delinquency, security deposit and installment plan reports.
- Processes move-in and move-out financial paperwork and posts all credits and adjustment charges to accounts.
- Participates in the preparation of financial statements, schedules, and other statistical and financial reports; prepares work papers, financial statements and various reports for federal and state agencies as well as for internal accounting.
- Performs central accounting functions such as preparing adjusting entries, fiscal year closing adjustments, and documents for auditors.
- Assists in identifying and resolving problems and inconsistencies involved in maintaining accounting controls, systems and procedures.
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- Prepares analysis and work papers in preparation for audit examination pursuant to Generally Accepted Accounting Principles (GAAP), and Generally Accepted Auditing Standards (GAAS).
- Assists in coordinating accounting related activities; answers questions and assists in developing procedures for preparing accounting transactions pursuant to GAAP and procedures.
- Examines, reconciles, balances, and adjusts accounting records; reconciles, and assists in preparing complex bank reconciliation for multiple accounts on an all funds basis.
- Prepares a variety of State, Federal, and local requisitions, statements and reports from a variety of sources including computerized data, accounting records and other source documents.
- Interprets data and generates related statistical and fiscal reports; prepares and submits accounting information for data processing and input data into the computer.
- Perform other related work as assigned.

QUALIFICATIONS

Knowledge of:

- Generally Accepted Accounting Principles and Procedures (GAAP) and General Accepted Auditing Standards (GAAS).
- Rules and regulations governing federal, state and local programs; Code of Federal Regulations; Housing and Urban Development Guidelines; low rent housing accounting.
- Principles and methods of municipal government accounting and auditing.
- Principles of financial administration, including budgeting and reporting; internal auditing controls; financial and managerial analysis; cost accounting and analysis.
- Computer accounting programs, databases and related systems.
- Basic business law and economics.
- Modern office procedures, practices, methods, and equipment; research techniques.

Skill in:

- The ability to learn governing laws, ordinances, and regulations of financial operations of the Housing Authority and its departments.
- Applying accounting principles and practices.
- Analyzing and evaluating accounting data to arrive at logical conclusions; preparing financial reports as needed.
- Performing mathematical computations including percentages, discounts, interest, profit and loss, and other calculations applicable in a financial operation.
- Communicating effectively both verbally and in written form.
- Adjusting to workload changes and working under pressure to meet deadlines.
- Operating standard office equipment, including job-related computer hardware and software applications, facsimile equipment and multi-line telephones.
- Establishing and maintaining effective working relationships with those contacted in the course of the 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 required qualifications would be:

Equivalent to graduation from an accredited college or university majoring in Accounting or Finance and two years of general accounting experience.
Physical Demands:

While performing the duties of this job the employee is frequently required to sit for extended periods of time, talk and hear within standard ranges. The employee is required to walk, use hands to finger, handle, or feel objects, tools, or computer controls; and reach with hands and arms. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus. Work is performed in a normal office setting with moderate noise levels.