

## ACCOUNTANT II

### JOB DESCRIPTION

**Classification Responsibilities:** An Accountant II performs complex, professional-level accounting work in the areas of special assessments, accounts receivable, bank reconciliations, property accounting, cost accounting, cash flow statements, financial analysis, and administration of grants. Duties include: assisting with the preparation of the Comprehensive Annual Financial Report (CAFR) which entails preparing audit schedules, trial balances, statements, and journal voucher entries; preparing reports that detail the revenue and expenditure activity related to grants received by the City of Mesa; balancing the financial activity from all source journals for each month and year to date; balancing and preparation of cash flow; responsibility for the Special Assessment computer system which includes account statements, receipt of payments, advertising, and sale preparations and related journal voucher entries. An employee in this class may supervise technical/clerical accounting staff depending on assignment. The Accounting Department has several Accountant II assignments with specific core duties as outlined below. This class performs related duties as required.

**General Accounting Assignment:** The Accountant II assigned to this area will have responsibility for administering the Property Damage Accounts Receivable process, the Unclaimed Property process, and the monthly Cost Allocation/CIP Overhead process. Responsibilities include: invoicing customers for property damage; working with City departments to identify new damage claims; collecting on outstanding balances; working with insurance companies to collect on covered claims; attending court when subpoenaed; running the monthly stale/escheat process; maintaining the unclaimed property database; submitting annual unclaimed property file to the State, running the monthly Cost Allocation and CIP Overhead.

**Payroll Assignment:** The Accountant II assigned to this area will have responsibility for assisting in managing and coordinating the phases of the City's multifunction payroll system in the Payroll Section of the Accounting Department. Responsibilities include: supervising and training paraprofessional staff and reviewing work for accuracy and timeliness; performing administrative tasks relating to the overall preparation of the City's biweekly payroll; organizing and scheduling payroll work to meet standards for accuracy and deadlines; researching and resolving payroll problems; calculating and processing journal vouchers for the biweekly payroll; administration of the City's deferred compensation programs; managing payroll adjustments for short term disability benefits; and calculating retroactive payroll adjustments. Responsibilities may require the incumbent to be on-call every other Tuesday night for payroll processing.

**Property Assignment:** The Accountant II assigned to this area will have responsibility for managing the City's property and cost systems in the Property/Cost Section of the Accounting Department. Responsibilities include: supervising and training paraprofessional staff and reviewing work for accuracy and timeliness; performing tasks related to the accounting and analysis of construction work in process for capital assets; organizing and scheduling work in the Property/Cost Section and researching and resolving capital asset, construction work in process and work order errors.

**Bank Reconciliation Assignment:** The Accountant II assigned to this area will have responsibility for reconciling the City's bank accounts on a monthly basis. Responsibilities include: reconciling to the General Ledger, reconciling to the interfacing software systems, researching/resolving discrepancies, placing stop payments, providing check copies, researching check exceptions, processing wire transfers.

**Distinguishing Features:** An Accountant II class is distinguished from the Accountant I class by the more complex nature of accounting assignments and the need to exercise initiative and independent judgment in performing work. This class differs from the Senior Accountant class by the latter's supervision exercised over professional staff and the knowledge required for a specific accounting function, such as property accounting or payroll. An employee at this level does not typically get involved in policy-level activities, but is expected to make suggestions for improving operating procedures in his/her area of responsibility. This class may be attained by noncompetitive promotion upon demonstrating proficiency as an Accountant I including being employed a minimum of one year as a City of Mesa Accountant I and having successfully completed original City probation (Accounting Department only). In addition, the incumbent must meet established work standards, demonstrate the level of competency necessary to independently perform assigned tasks, and meet the minimum qualifications of an Accountant II classification. Supervision is received from the Assistant Finance Director or Senior Accountant who evaluates work through reports, meetings, conferences, and results achieved. This class is FLSA exempt-professional.

## QUALIFICATIONS

**Minimum Qualifications Required.** Graduation from an accredited college or university with a Bachelor's Degree in a related field. A minimum of three years full-time professional employment in accounting, auditing, budgeting, or closely related financial activity (based on assignment). Other combinations of experience and education, which meet the minimum requirements, may be substituted (based on assignment). Supervision of paraprofessional and/or clerical staff may be included depending on the assignment.

**Special Requirements.** None.

**Substance Abuse Testing.** None. (Due to the safety and/or security nature of the assignment, individuals in this classification assigned to the Police Department shall be subject to pre-employment or pre-placement alcohol, drug and/or controlled substance testing as outlined in City policy and procedures.)

**Preferred/Desirable Qualifications.** Experience using computer spreadsheet and databases is highly desirable. Consideration will be given for Certified Public Accountant Certificate (CPA) and/or Certified Governmental Financial Manager (CGFM).

## ESSENTIAL FUNCTIONS

One position may not include all of the essential functions, knowledge and abilities listed, nor do the listed examples include all the knowledge and abilities which may be found in positions of this classification.

**Communication:** Responds with tact and consideration to irate citizens who have complaints regarding their account. Prepares concise, comprehensive reports, including necessary supporting documentation concerning accounting/financial activities. Prepares cash flow/working capital statements using bank statements, various printouts, and reports generated by outside insurance companies to inform management of current activity in the City's various funds. Prepares reports regarding the financial status of grants for various City of Mesa staff. Assists City of Mesa staff regarding the financial reporting requirements of grants the City receives from other agencies and entities.

**Manual/Physical:** Enters data or information into a terminal or personal computer (PC) in order to produce reports, work papers, spreadsheets, and to collect, calculate, and reconcile information. Scans the content of a PC screen to detect minor changes in detailed information. Prepares financial statements and account analysis by using PC software. Monitors outstanding checks and warrants. Meets scheduling and attendance requirements.

**Mental:** Resolves discrepancies between bank statements and City records. Maintains and reconciles accounts. Assists with preparation of the CAFR. Prepares designated portions of the annual financial statements according to established accounting standards and within time constraints. Applies or modifies PC software in order to produce financial statements, financial analysis, bank reconciliations, and to account for revenues, receivables, expenditures, assets, and liabilities. Analyzes and evaluates account related problems to determine possible solutions. Processes billings/invoices by establishing new accounts, assigning account numbers, verifying current account numbers, posting entries to subsidiary ledgers, determining late charges, and closing books on cancelled agreements. Conducts detailed accounting studies. Follows collection procedures and approves payment agreements with delinquent accounts receivable customers. Analyzes and reports and ensures the integrity of the financial results of grants the City of Mesa has received within the guidelines for grants accounting. Develops accounting and auditing procedures as well as operating requirements as mandated by City and state regulations. Comprehends and makes inferences from written materials including accounting procedures, records, reports, payment agreements, and literature. Learns job-related material through on-the-job and classroom training.

**Knowledge and Abilities (based on assignment):**

Knowledge of:

the following accounting systems/functions: work order cost, fixed assets, construction work in process, revenue receipts, payroll, accounts payable, and grant accounting;  
the application of spreadsheet and database software to accounting systems;  
Generally Accepted Accounting Principles (GAAP);  
Governmental Accounting Auditing and Financial Reporting (GAAFR);  
City of Mesa and Single Audit accounting requirements for the receipt of grants;  
policies and operating procedures of the accounting system/sub-system for which responsible;  
general trends and current developments in public sector (governmental) accounting;  
procedures, methods, and forms associated with automated accounting systems; and  
information available in various sections of the City's accounting system.

Ability to:

apply federal, state, and local laws and regulations to accounting work;  
teach and assist other employees in office automation projects;  
analyze and evaluate accounting problems;  
plan effectively in order to meet established deadlines; and  
establish and maintain cooperative-working relationships with those contacted in the course of work.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the City as the needs of the City and requirements of the job change.

Revised 6/15

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EEO-Prof

NDOT SAFETY-No

NDOT RANDOM-No

DOT SAFETY-No

RESP-No

JOB FCTN-FIN

INCREMENTS 62-200

PAY GRADE: 48

SECURITY-Yes (Police Department Assignment Only)

CDL-No

IND-9410

SWORN-No