



ACCOUNTANT I

DEFINITION

Under general supervision, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, processing invoices, and providing information to SACOG staff regarding accounting principles, practices, and procedures; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned Team Manager. May be assigned to serve as Team Lead which involves exercising direct and general supervision over assigned team members.

CLASS CHARACTERISTICS

This is the experienced level in the Accountant class series. This position performs the full range of routine to complex accounting and record-keeping functions under general supervision. Incumbents are cross-trained to perform the full range of technical work in all of the areas of assignment. Positions at this level exercise some independent discretion and judgment in selecting and applying work procedures and methods. Assignments and objectives are set for the employee and established work methods are followed. Incumbents have some flexibility in the selection of steps and timing of work processes. This position is distinguished from the Accountant II in that the latter has full management and supervisory authority in planning, organizing, and directing the full scope of professional accounting operations within the department.

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 so that qualified employees can perform the essential functions of the job.

- Provides responsible professional and technical assistance in the administration and implementation of SACOG's financial, auditing, and accounting programs.
- Monitors expenditures, revenues, budget allocations, and contracts to determine project financial status; verifies availability of funds; prepares reimbursement reports as needed; monitors special fund compliance requirements.
- Processes vendor and contractor invoices, including auditing, verifying, coding, and entering approved invoices and supporting documentation into accounts payable system; ensures invoices are charged to appropriate projects; creates new vendor numbers as needed; researches and resolves discrepancies and vendor inquiries.
- 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.
- Analyzes and reconciles expenditure and revenue accounts, including grant billing accounts; reviews funding agreements, sets up tracking spreadsheets, and prepares periodic billings for grants; updates financial information on quarterly discretionary grant reports.
- Prepares financial documents in support of the development and submission of the Overall Work Program (OWP) and amendments.
- Provides support to the development of the Comprehensive Annual Financial Report (CAFR) including preparing footnotes and accompanying schedules.

- Assists and coordinates the annual audits including coordinating Transportation Development Act (TDA) audits.
- Audits claims, vouchers, and purchase orders for accuracy, budget classification, discounts, legality, propriety and compliance with SACOG procedures and contracts according to established guidelines Verifies, posts, and records financial transactions; prepares and maintains databases, records, and reports; generates reports by computer and balances them appropriately.
- Maintains a variety of ledgers, registers, and journals according to established accounting policies and procedures; reconciles transactions and data as directed; records changes and resolves differences; maintains the accuracy of accounting and financial records. Reviews source documents for compliance with rules and regulations; determines proper handling of accounting and technical transactions within designated limits.
- Prepares comprehensive financial and accounting studies, statistics, statements, and reports, including finance and project cost reports and financial statement analyses.
- Responds to requests for information and attempts to resolve them by researching files and records within the scope of authority; refers matters requiring policy interpretation to supervisor for resolution.
- Maintains accurate records and files; develops storage of records and retention schedules.
- Assists in the maintenance and continuous improvement of existing financial systems and processes.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of public and governmental accounting and financial analysis, including project/program budgeting and auditing, grants accounting, and the application to agency operations.
- General principles and practices of data processing and its applicability to accounting and public agency operations.
- Professional accounting and auditing standards such as generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS).
- Business arithmetic and financial and statistical techniques.
- Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to public agency financial operations.
- Research and reporting methods, techniques, and procedures.
- Record keeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to work, including word processing and spreadsheet software.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, SACOG staff and staff of member agencies in person and over the telephone.

Ability to:

- Review, post, balance, reconcile, and maintain accurate and confidential accounting and financial records.
- Control receipt and disbursement of special funds and grants.
- Analyze, interpret, summarize and present accounting and financial information and data in an effective manner.
- Interpret, apply, and ensure compliance with federal, state, and local policies, procedures,

- laws, and regulations.
- Lead assigned team including planning, organizing, directing, coordinating, and evaluating the work of assigned team members.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- 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 required qualifications would be:

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and at least one (1) year of responsible professional accounting experience, preferably in the public sector, or two (2) years of experience equivalent to an Accounting Specialist at SACOG.

Licenses and Certifications:

None.

PHYSICAL DEMANDS

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 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 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 up to 25 pounds.

ENVIRONMENTAL ELEMENTS

The employee works in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. The employee interfaces with staff, management, member jurisdictions, external funding agencies, and business representatives in explaining SACOG policies and procedures and requesting and providing information.

EFFECTIVE: December 1, 2024

REVISED:

FLSA: Non-Exempt