

**City of San Rafael
Job Class Specification**

Job Title: Principal Accountant

SUMMARY

Under general supervision, performs highly responsible and complex administrative and professional accounting work; provides professional and technical guidance to professional accounting staff; assists in the preparation of the Comprehensive Annual Financial Report; researches and analyzes difficult and highly technical transactions; maintains fiscal accountability for programs funded by grants and other methods, assists in the development and installation of new accounting and cost systems; and performs other duties as assigned.

DISTINGUISHING CHARACTERISTICS:

This confidential class is part of the flexibly staffed Accountant Series. Incumbents follow general guidelines and technical and administrative standards, exercising independence in resolving problems and/or developing recommendations on potential solutions. The Principal Accountant exhibits a high level of expertise in terms of knowledge, skills, and abilities. This class is distinguished from the Senior Accountant and Accountant I/II classification by the Principal Accountant's responsibility for performing the most complex accounting work for the City or having a supervisory or lead role in providing technical and professional guidance in the day-to-day work of professional staff.

The Accountant Series includes Accountant, Senior Accountant, and Principal Accountant. Depending upon assignments, some positions may be permanently allocated to this level and some positions may be designated as flexibly staffed at various levels in the series.

SUPERVISION RECEIVED AND EXERCISED:

General direction is provided by the Accounting Manager and Finance Director. Responsibilities may include direct supervision or lead work of professional, technical, and clerical personnel.

ESSENTIAL DUTIES AND RESPONSIBILITIES include, but are not limited to, the following.

- Assists in the preparation of the Comprehensive Annual Financial Report (CAFR) by gathering information, modifying and running focus reports, preparing detailed reconciliations of balance sheet accounts, preparing adjustments, schedules, and footnotes, and (in conjunction with the Accounting Manager) oversees the production of all aspects of the CAFR; assists and takes a major role in working closely with the external auditors towards the facilitation and completion of the annual, external audits, and production of the CAFR.
- Assists City departments and related organizations in a myriad of accounting issues including review and approval of accounting transactions; researches and analyzes transactions to resolve questions and budget problems.
- Provides professional and technical guidance to professional accounting staff; maintains professional competence; reviews and applies new or revised laws, regulations, and accounting standards; participates in the Accounting management team to plan, organize, direct, problem solve, and provides leadership to the staff in order to accomplish to objectives of the division, maintains high quality work products, and professionalism.
- If assigned to a supervisory or lead role, plans, directs and reviews the work of professional and technical staff performing a wide range of accounting activities; instructs staff in work procedures; provides input into selection, work evaluation and disciplinary decisions.
- Assists in determining scope, objectives, data and procedures necessary to conduct the operational activities of the assigned unit.

- Sets, maintains and reconciles a variety of ledgers, registers, journals and other records necessary for the accounting activities of the assigned unit.
- Prepares and reviews a variety of complex fiscal and statistical reports, memoranda and correspondence as requested by City departments.
- Encourages procedural revisions to facilitate record keeping processes and assists in implementing changes related to revised laws and regulations.
- Reviews documentation submitted for accuracy and conformance to legal and procedural requirements.
- Develops cost accounting tools to provide fiscal accountability and grant compliance for grant-funded programs; reviews and approves financial transactions and analysis for projects.
- Perform other related duties.

Knowledge of:

- Generally accepted governmental accounting and auditing principles and practices (GAAP) as applied to complex funds of all types.
- Relevant State and Federal law and regulations.
- Principles of financial administration, including budgeting, financial reporting, data administration, and purchasing.
- Modern office practices, procedures, methods and equipment.
- Cash handling practices.

Ability to:

- Analyze and interpret financial and accounting records.
- Prepare financial statements reports according to GAAP.
- Design and install new and improved complex accounting and record keeping systems, both manual and computer- based.
- Establish and maintain effective working relationship with all levels of staff and management throughout the City, and with external auditors.
- Communicate effectively, both verbally and in writing.
- Plan, assign, and lead the work of subordinates.

Skill In:

- Preparation and documentation of complex accounting transactions.
- Use of computers, computer applications, and software, and accounting-related software.
- Identification and implementation of internal controls.

EDUCATION AND EXPERIENCE:

Any combination of education and experience that would provide the required knowledge, skill and ability outlined above is qualifying. A typical way to obtain such knowledge, skill and ability is:

- A Bachelor's degree from an accredited four-year college or university with major course work in accounting or business administration is required **AND**
- Five (5) years of increasingly responsible professional accounting experience, preferably working in government or with government clients including preparation or auditing of certified financial statements. CPA license is desirable.
- A Master's Degree in finance, accounting, or business administration or a CPA may be substituted for one-year of experience.
- Possession of a valid Class C California Driver's License is required.

LANGUAGE SKILLS:

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

MATHEMATICAL SKILLS:

Ability to work with mathematical concepts such as probability and statistical inference. Ability to apply concepts such as percentages, ratios and proportions to practical situations.

REASONING ABILITY:

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit at a desk for long periods of time; use hands to finger, handle, or feel; reach with hands and arms; and talk or hear. The employee is occasionally required to walk. The employee must regularly lift and/or move up to 10 pounds and occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, and ability to adjust focus.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is generally performed in an office setting. Pressures may be generated by deadlines, volume of work, frequent interruptions, or seasonal work periods. While performing the duties of this job, the employee is regularly exposed to video display and regularly works in inside environmental conditions. The noise level in the work environment is usually quiet.

FLSA Status: Exempt
Prepared By: Stacey Peterson
Prepared Date: May 2017
Approved By: City of San Rafael
Approved Date: June 5, 2017
Revised Date: July 26, 2017