RECOMMENDED ACTION AND JUSTIFICATION:

Approve a correction to the minimum qualifications of the Accountant I/II job description. The minimum qualifications should read that the education requirement of four years can be substituted on a year-for-year basis.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board approved the amended Accountant I/II job description on December 16, 2003. The original job description was approved in April 1988.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

<table>
<thead>
<tr>
<th>Financial Impact?</th>
<th>Yes</th>
<th>No</th>
<th>Current FY Cost: $</th>
<th>Annual Recurring Cost: $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgeted In Current FY?</td>
<td>Yes</td>
<td>No</td>
<td>Partially Funded</td>
<td></td>
</tr>
<tr>
<td>Amount in Budget:</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Additional Funding Needed:</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Source:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Transfer</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unanticipated Revenue</td>
<td>4/5’s vote</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer Between Funds</td>
<td>4/5’s vote</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>4/5’s vote</td>
<td></td>
<td></td>
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<tr>
<td>( ) General</td>
<td>( ) Other</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CLERK’S USE ONLY:
Res. No.: 05-146
Ord. No.______
Vote – Ayes: 5
Noes: ____
Absent: ______

Approved
Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: ____________

Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California

By: ______________
Deputy

COUNTY ADMINISTRATIVE OFFICER:

Requested Action Recommended
☐ No Opinion
Comments: ____________

CAO: ____________
TO: RICH INMAN, County Administrative Officer  
FROM: MARGIE WILLIAMS, Clerk of the Board  
SUBJECT: CORRECTION TO MINIMUM QUALIFICATIONS OF THE ACCOUNTANT I/II JOB DESCRIPTION  
Resolution No. 05-146

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on April 19, 2005

ACTION AND VOTE:

Consent Agenda item 8 – Supervisor Bibby initiated discussion relative to the review of job descriptions for substitution of experience for education, and she asked whether the consultant is receiving the changes being made for consideration with the party study. Rich Inman advised that this would be forwarded to the consultant if the Board approves it, as well as the previous changes. Supervisor Bibby asked for clarification of the flex I/II wording in the job description and noted a punctuation correction in the job description. (M)Bibby, (S)Stetson item 8 was approved with direction for the changes to be provided to the consultant as discussed/Ayes: Unanimous.

CA-8

Approve a Correction to the Minimum Qualifications of the Accountant I/II Job Description, Allowing Professional or Para-Professional Accounting Experience to be Substituted on a Year-for-Year Basis for the Required Education (County Administrative Officer); Res. 05-146, with direction for the job classification changes to be provided to the consultant for the class and comp study

cc: Ken Hawkins, Auditor  
Charles Mosher, Health Officer  
Dana Hertfelder, Public Works Director  
Sandra Laird, Administration - Administrative Analyst  
File
ACCOUNTANT I / II

DEFINITION
To perform professional accounting and auditing work associated with the financial transactions of County departments, which includes general accounting, budget development, payroll and employee benefits administration; to prepare a variety of complex financial and statistical reports; and to perform related duties and responsibilities as required.

Accountant I is the entry-level classification in the Accountant series. Initially under close supervision, incumbents perform a variety of professional accounting duties while learning County policies and procedures. This classification is flexibly staffed with Accountant II, and incumbents normally advance to the higher level after gaining experience and achieving proficiency which meet the requirements for Accountant II.

Accountant II is the journey-level classification in the series. Positions in this class perform the full range of duties and are expected to have a thorough knowledge of departmental procedures and policies and be able to exercise independent judgment while performing complex accounting work.

SUPERVISION RECEIVED AND EXERCISED
Receives direction from a department head or management staff.

Exercises lead direction over technical and clerical staff as assigned.

EXAMPLES OF ESSENTIAL FUNCTIONS
Maintains accurate, complete accounting records; compiles data for and prepares necessary financial and statistical reports as required by the County and other agencies.

Prepares and reconciles comprehensive reports on the County's revenues and expenditures.

Establishes and maintains journals and ledgers with all necessary categories; reviews, adjusts, evaluates and re-examines journals and ledgers until corrected balances are obtained.

Prepares workpapers for various reports for the County and other agencies, as well as for internal auditing purposes.

Prepares daily, weekly and/or monthly spreadsheets for use in analyzing financial activities and conditions.

Assists with budget preparation, maintenance and review; processes budget actions from the Board of Supervisors.

Assists with payroll preparation and recording as needed; reports payroll taxes to appropriate agencies.
Administers employee benefits programs, including dental, vision, life and health insurance, retirement benefits, social security, disability insurance, deferred compensation, Worker’s Compensation, etc.; administers contracts with third-party administrators; presents benefits information to employees and responds to related inquiries and requests for assistance; processes employee death benefits; prepares related reports.

Performs other general accounting work as assigned, which may include balancing and reconciling multiple funds, posting journal entries, reconciling bank statements, etc.

Interprets and applies bargaining group M.O.U.s and provides information for bargaining negotiations.

Assists in preparing for annual audits.

Provides technical accounting expertise to departmental and County staff as requested.

Conducts special studies as required or as needed.

Prepares Board of Supervisors resolutions for supervisor’s approval as directed.

Responds to inquiries, requests for assistance and complaints pertaining to areas of responsibility.

Performs general administrative / clerical work as required, including preparing reports and correspondence, copying and filing documents, establishing and maintaining files, entering and retrieving computer data, preparing spreadsheets, sending and receiving faxes, answering the telephone, processing mail, etc.

Accountant II: (In addition to the above)
Performs the more complex financial record-keeping, analysis and reporting of various County programs and projects as assigned.

Signs checks in the absence of the Auditor or Assistant Auditor.

Assists with staff training; provides lead direction over technical and clerical staff as assigned.

Represents the Auditor’s Office and the County at meetings as directed.

Evaluates and makes recommendations to improve the efficiency and effectiveness of accounting systems and procedures.
EMPLOYMENT STANDARDS

Knowledge of:

Accountant I:
Generally accepted accounting principles and practices.
Modern office procedures, practices and technology.
The use of computers for word and data processing.
English usage, spelling, grammar and punctuation.
Business letter and report writing techniques.

Accountant II: (In addition to the above)
All pertinent federal, state and county laws, codes, regulations and standards.
County and department policies and procedures.
Government accounting and budgetary record-keeping.
Principles of supervision and training.
Information systems technology and specific applications for financial record-keeping and reporting.

Ability to:

Accountant I:
Learn and understand pertinent federal, state and local laws, codes, rules and regulations, and
County and department policies and procedures.
Examine and verify financial documents and reports.
Prepare a variety of financial and statistical reports.
Apply rules and regulations to specific cases.
Perform arithmetical calculations with speed and accuracy.
Effectively and efficiently use computer programs for word processing, data processing and
spreadsheet preparation.
Understand and execute written and oral instructions.
Communicate effectively with the public and with others contacted in the course of work.
Communicate effectively both orally and in writing.

Maintain confidentiality as required.

Accountant II: (In addition to the above)
Understand, interpret and apply pertinent federal, state and local laws, codes, rules and regulations, and County and department policies and procedures.

Analyze problems, evaluate alternatives and make sound recommendations.

Work independently with minimal supervision.

Supervise accounting and fiscal functions, and provide effective training as required.

Prepare financial, cost and budget analyses.

Prepare a variety of complex financial reports.

Audit County departments when necessary, and advise on accounting procedures.

TYPICAL WORKING CONDITIONS
Work is performed in a normal office environment.

TYPICAL PHYSICAL REQUIREMENTS
Requires the ability to sit at a desk for long periods of time and intermittently walk, stand, stoop, kneel, crouch and reach while performing office duties; lift and/or move light weights; use hands to finger, handle or feel objects, tools or controls. Must be able to maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading and writing, and operating office equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen.

MINIMUM QUALIFICATIONS
Experience:
Accountant I:
None required.

Accountant II:
Three years of increasingly responsible professional accounting experience, preferably in a government agency, or two years as an Accountant I in Mariposa County.

Education: (Both Accountant I and II)
Graduation from an accredited college or university with a Bachelor’s degree in accounting, business or closely related field.
Substitution: (Both Accountant I and II)
Professional or para-professional accounting experience may be substituted on a year-for-year basis for the required education.

Additional Requirements: (Both Accountant I and II)
Possession of a valid California driver’s license.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document.