

ACCOUNTANT I

02300

(Competitive)

DISTINGUISHING FEATURES OF THE CLASS

This is entry level professional work in maintaining accounting records, preparing reports and assisting in the establishment of new accounting systems. Under general supervision, an employee in this class maintains the accounting records of a governmental agency according to established account classifications, including cash-books, subsidiary journals and general ledgers. Employees also assist an administrative superior or higher level professional accountant in changing or establishing new accounting procedures, interfacing with computerized accounting systems, and in some instances, independently establishing less complex systems or procedures. The work requires independent judgment on technical accounting problems and is reviewed upon completion for overall standard performance. Work is also subject to periodic audit. Supervision may be exercised over a small number of clerical employees. Does related work as required.

TYPICAL WORK ACTIVITIES

Maintains a varied and complex set of accounting records, posts entries to these books from supporting records, makes adjustment entries; prepares financial statements from accounting records.

Verifies unencumbered balances on the books.

Assists a higher level accountant or independently establishes new accounting systems and procedures.

May supervise a number of clerical personnel in the account clerical and general clerical series engaged in maintaining fiscal records.

Analyzes cost data of a department or institution according to labor, material and overhead costs to compute unit costs; records data for use by management; controls expenditures.

Assists in preparing a department budget.

Performs internal audits on accounts, payrolls, invoices and expenditures to prove mathematical correctness.

WHEN ASSIGNED TO THE ONONDAGA COUNTY HEALTH DEPARTMENT

Participates in public health preparedness activities as trained and assigned

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS

Good knowledge of accounting principles and procedures and ability to apply such knowledge to accounting transactions.

Working knowledge of office methods and procedures and familiarity with the use of standard office equipment.

Working knowledge of the general principles of public finances administrations including budgeting and financial reporting.

Ability to prepare complete and accurate accounting reports and statements of some complexity.

Ability to perform detailed work including written or numeric data and to make arithmetic calculations rapidly and accurately.

Ability to supervise a number of account clerical and general clerical workers.
Ability to follow complex oral and written instructions.

MINIMUM QUALIFICATIONS

Promotion:

Two (2) years of permanent competitive class status in the title of Account Clerk III.

Open–Competitive:

A. Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with a baccalaureate degree in accounting or a baccalaureate degree including or supplemented by 24 semester credit hours, or its equivalent, in accounting; or,

B. Four (4) years of accounting, financial auditing, or full charge bookkeeping experience, or its part time equivalent, which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation of this material into financial reports* and studies; or,

C. An equivalent combination of education and experience as defined by the limits of (A) and (B).

NOTE: Work experience posting, billing, handling cash receipts, computing monthly trial balances, debits or credits, collection on accounts, or balancing internal accounts to financial statements is not qualifying work experience for this classification. Work experience as an account clerk, accounts payable clerk, accounts receivable clerk, or as a payroll clerk is not qualifying work experience for this classification. Work experience as an Account Clerk I or Account Clerk II within a Department under the jurisdiction of the Onondaga County Department of Personnel is not qualifying work experience for this classification.

*Financial reporting is defined by the preparation of reports such as: estimated income; profit/loss statements; bank reconciliation; income determination; asset and–equity valuation; financial statement analysis; or computing and filing tax forms such as withholding tax, quarterly deposit tax, estimated income tax or business tax.

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