

**Sierra County**  
Job Classification

Class Title: **Senior Accountant**

Class Code: 41, Topography A

Status: Principal/Supervisor

**DEFINITION**

Manages, coordinates and directs the work of professional and technical support staff responsible for general accounting, payroll, accounts payable, tax preparation, audits, and related accounting functions for all county departments; performs related work assigned.

**DISTINGUISHING CHARACTERISTICS**

This class provides day to day supervision over a variety of County-wide accounting and financial support functions. In addition to day to day oversight of staff the work involves such management functions as developing and implementing policies and procedures and ensuring overall service effectiveness in areas of responsibility. This class is distinguished from the Auditor in that the latter is an elected official with overall management responsibility for all functions of the department.

**REPORTS TO**

Auditor

**CLASSIFICATIONS SUPERVISED**

Supervises all staff

**EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES**

Plans, organizes, administers, reviews and evaluates the work of professional and technical support staff.

Recommends selection of staff; trains staff in work procedures; administers discipline as required.

Assists in developing and implementing goals, objectives, policies, procedures and work standards for the department.

Oversees and coordinates the maintenance of records and the production of periodic and special accounting reports and financial statements through automated and manual procedures.

Directs the payroll function; ensures that County employees are appropriately paid and that reports are prepared and submitted to appropriate state and federal agencies and other organizations.

Supervises the accounts payable function; directs the payment of invoices and controls and ensures that proper controls are in place to provide for the proper payment of such requests.

Assists with the projection of cash flows and forecasting and monitoring of fund expenditures.

Confers with members of other departments regarding departmental, County-wide or intergovernmental financial matters; facilitates the resolution of problems and the development of coordinated policies.

Establishes accounting systems and procedures; confers with information systems staff regarding automated systems.

Conducts analytical studies; develops and reviews reports of findings, alternatives and recommendation; directs the maintenance of accurate records and files.

Prepares a variety of written correspondence, reports, procedures and other written materials.

Monitors and interprets changes in laws and regulations related to public agency accounting and financial reporting and related areas.

Uses standard office equipment, including a computer, in the course of the work; drives a motor vehicle to attend meetings and visit off-site County locations.

### PHYSICAL REQUIREMENTS

Stand approximately 20%, sit approximately 70% or more, and walk approximately 10% of the time. Lift approximately 25 pounds as necessary. Must be able to bend and reach overhead.

Hearing: Adequate to hear and understand conversations in both quiet and noisy environments, both in person and over the telephone.

Vision: Adequate near vision to read and accurately interpret written words, files, etc.

Adequate far vision to meet DMV licensing requirements.

### Dexterity &

Coordination: Arm strength and range of motion which is sufficient to write, lift office supplies, reach and stretch. Finger dexterity and arm-hand steadiness adequate to operate a typewriter, computer keyboard, or dial a telephone. Flexibility is necessary to perform such tasks as reaching file drawers, carrying supplies and equipment, kneeling to access files or equipment stored at ground level, and operating a word processor, typewriter, ten-key, etc...

### Physical

Strength: Must have muscle strength to lift, push, and carry up to twenty-five pounds.

See attached ADA schedule.

## TYPICAL WORKING CONDITIONS

Work is performed in an office environment and, occasionally, in the outdoors; travel by car to other departments and to training or meetings; continuous contact with public and other staff.

## QUALIFICATIONS

The successful candidate would possess a combination of related education and experience in accounting/auditing/management. A combination of the items listed below would be expected:

- Possess a valid license as a Certified Public Accountant or Internal Auditor. 10 points max
- Bachelors degree in business or related field with a concentration in accounting. 14 points max
- Graduate degree in government accounting or administration. Extra 4 points
- Substantial amount of college courses completed with classes in accounting. 8 points max
- Substantial related work experience with progressive advancement . 20 points max
- Supervisorial responsibility over professional and non-professional staff. 10 points max
- Special skills:  
Principles and practices of generally accepted accounting standards and practices  
with an emphasis on governmental and fund accounting, including methods of financial reporting and financial statement preparation.  
Principles and practices of budget development and administration.  
Principles and practices of financial auditing.  
Functions, organization and basic services provided by County operations.  
Principles and practices of employee supervision.  
Applicable laws, codes and regulations.  
Computer applications related to the work.  
Business math, including financial analysis techniques.  
Record management principles and practices.  
Techniques for dealing with a variety of individuals, at all levels of responsibility.  
Proficiency with office machinery; ten-key, photo copier, word processor, phone, fax, computer, etc..  
4 points max

## **MINIMUM POINTS NEEDED = 47**

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 and may be required to have specific job related knowledge and skills.

### TRAINING AND EXPERIENCE

Any combination of training and experience which would likely provide the required knowledge and abilities to qualify. A typical way to obtain the required knowledge and abilities would be five years experience working at the Auditor/Controller III.

### SPECIAL REQUIREMENTS

Possession of a valid California driver's license at the time of application and maintained throughout employment is a requirement for hiring.

**I. ESSENTIAL FUNCTIONS (ADA)**

**PHYSICAL REQUIREMENTS:**

**Frequency:** This factor includes the frequency to which the task appears while performing the overall job.

A=Rarely (Once or twice, or never performed)

E=Daily (From 0-1 hours per day)

B=Seldom (On a quarterly to yearly basis)

F=Daily (From 1-4 hours per day)

C=Occasionally (On a monthly/bi-monthly basis)

G=Daily (From 4-8+ hours per day)

D=Frequently (On a weekly basis)

ACTIVITY			FREQUENCY						
			A	B	C	D	E	F	G
1.	CLIMBING	Ascending or descending ladders, stairs, scaffolding, ramps, poles and the like using feet and legs and/or hands and arms.					●		
2.	STOOPING	Bending body downward and forward by bending spine at waist.						●	
3.	KNEELING	Bending legs at knee to come to rest on a knee or knees.				●			
4.	CROUCH	Bending the body downward and forward by bending leg and spine.				●			
5.	CRAWLING	Moving about on hands and knees or hands and feet.			●				
6.	REACHING	Extending hand(s) and arm(s) in any direction.						●	
7.	STANDING	Standing for long periods of time.			●				
8.	WALKING	Moving about on foot.						●	
9.	SITTING	Sits for extended periods of time.							●
10.	PUSHING	Using upper extremities to press against something with steady force in order to thrust forward, downward or outward.		●					
11.	PULLING	Using upper extremities to exert force in order to draw, drag, haul or tug objects in a sustained motion.		●					
12.	FINGER DEXTERITY	Picking, pinching, typing, or otherwise primarily working with fingers rather than the whole hand or arm.							●
13.	GRASPING	Applying pressure to an object with the fingers and palm.						●	
14.	FEELING	Perceiving attributes of objects, such as size, shape, temperature, texture, by touching with skin	●						
15.	TALKING	Expressing or exchanging ideas by means of the spoken word.							●
16.	HEARING	Receive detailed information through oral communication.							●
17.	BALANCING	Maintaining body equilibrium to prevent falling when walking, standing or crouching on narrow, slippery or erratically moving surfaces (exceeds that needed for ordinary locomotion and maintenance of body equilibrium).	●						

## II. ESSENTIAL FUNCTIONS (ADA)

### VISUAL REQUIREMENTS:

**Frequency:** This factor includes the frequency to which the task appears while performing the overall job.

A=Rarely (Once or twice, or never performed)

E=Daily (From 0-1 hours per day)

B=Seldom (On a quarterly to yearly basis)

F=Daily (From 1-4 hours per day)

C=Occasionally (On a monthly/bi-monthly basis)

G=Daily (From 4-8+ hours per day)

D=Frequently (On a weekly basis)

ACTIVITY		FREQUENCY						
		A	B	C	D	E	F	G
1.	Work performed requires the ability to see distances under 12 inches.							●
2.	Work performed requires the ability to see at an arm's length.							●
3.	Work performed requires the ability to see distances over 20 feet.	●						
4.	Work performed requires the use of both eyes (field of vision).	●						
5.	Work performed requires the ability to distinguish basic colors.	●						
6.	Work performed requires the ability to distinguish shades of color.	●						
7.	Work performed requires depth perception.	●						

### OTHER FUNCTIONAL REQUIREMENTS:

ACTIVITY		FREQUENCY						
		A	B	C	D	E	F	G
1.	Operates truck, tractor, motor vehicle, forklift or other moving equipment.			●				
2.	Repetitive use of foot control. right only							
	left only							
	both	●						
3.	Repetitive use of hands. right only							
	left only							
	both							●

### III. ESSENTIAL FUNCTIONS (ADA)

**WORKING CONDITIONS:**

**Frequency:** This factor includes the frequency to which the task appears while performing the overall job.

A=Rarely (Once or twice, or never performed)

E=Daily (From 0-1 hours per day)

B=Seldom (On a quarterly to yearly basis)

F=Daily (From 1-4 hours per day)

C=Occasionally (On a monthly/bi-monthly basis)

G=Daily (From 4-8+ hours per day)

D=Frequently (On a weekly basis)

ACTIVITY		FREQUENCY						
		A	B	C	D	E	F	G
1.	Works outside in various types of weather.	●						
2.	Works inside.							●
3.	Works in extreme cold, below 32 degrees F, for more than 1 hour.	●						
4.	Works in extreme heat, above 100 degrees F, for more than 1 hour.	●						
5.	Worker is subject to vibration (oscillating movements of the extremities or whole body).	●						
6.	Works in excessive humidity.		●					
7.	Works in a dry atmosphere.		●					
8.	Works in environment with constant noise (to cause worker to shout to be heard).	●						
9.	Exposed to dust.	●						
10.	Exposed to silica. <b>N.A.</b>							
11.	Exposed to fumes, smoke, or gases (anesthetic gases, ethylene oxide, etc.) <b>N.A.</b>							
12.	Exposed to grease and oils (air and/or skin exposure). <b>N.A.</b>							
13.	Exposed to electrical energy.							●
14.	Exposed to pesticides. <b>N.A.</b>							
15.	Exposed to solvents or other chemicals. (Specify types of chemicals--air and/or skin exposure)	●						
16.	Works on slippery or uneven surfaces.	●						
17.	Works around machinery with moving parts or stationary equipment.	●						
18.	Works around moving objects or vehicles.	●						
19.	Works on ladders or scaffolding.	●						
20.	Works below ground. <b>N.A.</b>							
21.	Works with hands in water.	●						
22.	Works in confined spaces.	●						
23.	Other - Specify							

IV. ESSENTIAL FUNCTIONS (ADA)								
PHYSICAL EXERTION:								
ACTIVITY		WEIGHT/HOURS PER DAY						
		Up to10 lbs.	11-25lbs.	26-50lbs.	51-75 lbs.	76-100 lbs.	Over 100 lbs.	# hours per day
1.	LIFTING		●					
2.	CARRYING		●					
3.	PUSHING		●					
4.	PULLING		●					
5.	REACHING		●					
6.	OTHER (Specify)		●					

Reviewed by:

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Personnel Director Date

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Assessor Date

Received and filed by:

\_\_\_\_\_

County Clerk Date