



## Job Descriptions – Finance

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**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**JOB TITLE:** Accountant  
**DEPARTMENT:** Finance  
**REPORTS TO:** Finance Director  
**FLSA STATUS:** Non-exempt  
**APPROVED DATE:**04/08/15

**SUMMARY**

Under supervision, assists the Finance Director in all phases of accounting work. Responsibilities include assisting in the development and implementation of budgeting procedures, financial analysis and reporting, and internal control practices.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. Other duties may be assigned.

Directs and/or participates in the preparation and the analysis of various financial statements, schedules, and reports, fixed assets, including the evaluation, development and implementation of additional reports as needed to fulfill the needs of other Authority departments.

Reviews and recommends improvements to accounting, budgeting and reporting procedures and assists with their implementation.

Coordinates financial record keeping systems, and assists in directing the maintenance of all financial records.

Prepares and verifies a variety of complex accounting, statistical and narrative statements and reports requiring analysis and interpretation of data.

Exercises independent judgment in the performance of complex accounting tasks.

Maintains and reviews budgetary control accounts.

Prepares budget estimates.

Examines, reconciles, balances and adjusts accounting records.

Locates and resolves problems, and determines corrective entries.

Performs general ledger maintenance and account reconciliation.

Assists in preparation of annual departmental budget and analyzes budget variances.

Prepares and reviews cost allocation plans' analyzes and/or prepares yearend revenue and expenditure accruals.

Analyzes and prepares depreciation schedules.

May assist with audits for analysis and review of revenue estimates, expenditures and fund conditions involved in administering departmental budgets.

Prepares various financial statements/cost and written reports.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Operates a personal computer using a variety of software applications including accounting, spreadsheet, word processing, and database applications as well as task specific applications.

Knowledge of general and cost accounting and auditing principles, theories and procedures, computer spreadsheet, word processing, and data base applications.

Ability to analyze fiscal data, establish and maintain fiscal records and procedures; prepare financial reports; use and understand information technology systems and applications; understand, interpret and apply provisions of Federal, State and local laws, regulations, and policies including General Accounting Office (GAO), Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and American Institute of Certified Public Accountants (AICPA) pronouncements, advise management staff on accounting and fiscal matters; maintain complete and accurate records.

### **SUPERVISORY RESPONSIBILITIES**

This position may supervise a trainee or temporary employee.

### **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

### **EDUCATION and/or EXPERIENCE**

Bachelor's Degree from an accredited, four year college with a major in accounting, finance or equivalent plus at least two years of experience in accounting or financial management.

### **LANGUAGE SKILLS**

Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and

correspondence. Ability to speak effectively before groups of employees of organization.

### **MATHEMATICAL SKILLS**

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

### **REASONING ABILITY**

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

### **CERTIFICATES, LICENSES, REGISTRATIONS**

Must possess a valid California Driver License and be insurable by the Housing Authority's automobile insurance carrier. Certified Public Account (CPA) or Masters of Business Administration (MBA) preferred.

### **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 frequently required to sit. The employee is occasionally required to move from place to place within the office and to move to and from the various offices within the agency. The employee must occasionally lift and/or move up to 40 pounds. The employee must be able to use a computer for the purpose of inputting and retrieving data and must be able to analyze computer printouts and other written material.

### **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.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**Job Title:** Accounting Clerk  
**Department:** Finance  
**Reports To:** Finance Director  
**FLSA Status:** Non-Exempt  
**Approved Date:** 08/09/2017

**SUMMARY**

With minimal direction from the Finance Director and with support of the Accounting Manager, performs paraprofessional accounting work of an accounting system requiring the use of technical accounting principles and procedures in general accounting, including but not limited to payroll, accounts receivable and accounts payable, for the affordable housing, Housing Choice Voucher, and non-subsidized housing programs.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

Essential duties may include, but are not limited to those specifically related to the following functional areas.

Processes a variety of invoices and billing.

Processes bi-weekly payroll through current software system.

Prepares and maintains accounting files for accounts payable/receivable, collections, and/or payroll and maintains related account journals.

Provides support by receiving, reviewing and verifying financial documents and reports for accuracy and adherence to legal mandates, policies and operational guidelines.

Posts and maintains various ledgers, vouchers and journals according to established account classifications related to assigned Housing Authority program(s).

Prepares reports on the status of services, contracts, grants, entitlement and reimbursement programs, accounts receivable/payable, collection and payroll.

Audits and reviews financial documents for accuracy and completeness; prepares basic monthly journal entries and cash receipt vouchers, and performs bookkeeping work such as posting to ledgers, journals and registers, and coding documents.

Responds to requests for information and questions relating to payroll, accounts receivable/payable, collections and payroll from vendors, clients/tenants, landlords and representatives of other housing agencies; researches account histories and other

information and takes or recommends appropriate follow up action to clients and/or other department/agency staff.

Assists in the preparation of a variety of reports including those required by Federal and State agencies; prepares mathematical calculations and verifies computations.

Provides support by researching and resolving difficult problems independently through multiple records; takes initiative in anticipating or identifying problems or errors and follows up to resolve; forecasts impact of potential actions/decisions.

Performs general ledger account review to determine accuracy and validity; and, prepares journal entries, including adjusting entries, affecting several subsystems of the departmental accounting system.

Enters approved journal entries for the department or for several specialized and complicated accounts within one or more companies/funds.

Assists in the preparation of various reports where initiative is required in order to make modification of format and procedure to bring the structure and content of documents into consonance with the needs of the agency.

Reconciles General ledgers, bank statements, logs and other fiscal records; reviews data to locate and determine cause of variances between accounting reports/statements and coordinates resolution.

Independently prepares a variety of detailed accounting, statistical and/or narrative financial statements of reports requiring analysis, interpretation, and a thorough understanding of the account structure and relationship of data contained in the reports.

Provides assistance in processing landlord payments for various housing programs.

Provides assistance with payroll functions to include employee timecard verification and/or entry, paycheck and payroll tax verification and/or processing and maintenance of employee pay records

Answer phones, transfer calls and takes messages.

Performs a variety of general clerical duties including typing, computer operation, scanning documents into electronic filing system (DocumentMall) and utilizing other related office machines and equipment

**QUALIFICATIONS:**

Must be able to perform each essential duty satisfactorily. Knowledge of and the ability to apply generally accepted accounting principles and governmental accounting practices. Knowledge of and the ability to use automated accounting applications and

principles including the use of spreadsheets and other standard financial and business software, MS Word, Excel, Access. Knowledge of the principles and practices of bookkeeping and financial record keeping. Ability to prepare clear and concise report and accurate statistical records. Good written and oral communication and presentation skills. Able to write and format routine business correspondence, reports, documents, manuals, and presentations. Ability to work with minimal supervision.

**EDUCATION and/or EXPERIENCE:**

High school diploma or general education degree (GED), and one (1) year of experience in general accounting with computer assisted record management systems. Must have sufficient data processing background to operate the Authority's computer equipment. Must be able to type accurately at a speed of 35 words per minute.

**PHYSICAL DEMANDS AND WORK ENVIRONMENT:**

**PHYSICAL DEMANDS:**

Hearing and speaking to exchange information. Sitting for extended periods of time. Seeing to read a variety of materials and equipment. Dexterity of hands and fingers to operate a computer keyboard. Lifting light objects. Bending at the waist, kneeling or crouching to file materials.

**WORK ENVIRONMENT:**

Office environment. Constant interruptions.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**JOB TITLE:** Accounting Manager  
**DEPARTMENT:** Finance  
**REPORTS TO:** Deputy Director - Finance  
**FLSA STATUS:** Exempt  
**APPROVED DATE:**06/10/09

**SUMMARY**

Under supervision, assists the Deputy Director-Finance in all phases of accounting work, provides functional and technical supervision to subordinate staff and acts in the place of the Deputy Director-Finance when absent. Responsibilities include assisting in the development and implementation of budgeting procedures, financial analysis and reporting, and internal control practices.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. Other duties may be assigned.

Assists in the development and implementation of goals and procedures relating to the department.

Directs and/or participates in the preparation and the analysis of various financial statements, schedules, and reports, including the evaluation, development and implementation of additional reports as needed to fulfill the needs of other Authority departments.

Reviews and recommends improvements to accounting, budgeting and reporting procedures and assists with their implementation.

Sets up and supervises financial record keeping systems, and assists in directing the maintenance of all financial records.

Prepares and verifies a variety of complex accounting, statistical and narrative statements and reports requiring extensive analysis and interpretation of data.

Exercises independent judgment in the performance of complex accounting tasks.

Maintains and reviews budgetary control accounts.

Prepares budget estimates.

Examines, reconciles, balances and adjusts accounting records.

Locates and resolves problems, and determines corrective entries.

Directs and participates in posting and changes required for Social Security limits, personnel actions, W-4 records, dues, deductions benefits. Directs and participates in the preparation of payroll reports.

### **SUPERVISORY RESPONSIBILITIES**

Exercises functional and technical supervision over lower level staff.

### **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

### **EDUCATION and/or EXPERIENCE**

Bachelor's Degree from an accredited, four year college with a major in accounting, finance or equivalent plus at least three years of experience in accounting or financial management which includes the supervision of lower-level employees. Experience in a responsible accounting position may be substituted for education on a year for year basis.

### **LANGUAGE SKILLS**

Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of employees of organization.

### **MATHEMATICAL SKILLS**

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

### **REASONING ABILITY**

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

### **CERTIFICATES, LICENSES, REGISTRATIONS**

Must possess a valid California Driver License and be insurable by the Housing Authority's automobile insurance carrier.

### **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 frequently required to sit. The employee is occasionally required to move from place to place within the office and to move to and from the various offices within the agency. The employee must occasionally lift and/or move up to 40 pounds. The employee must be able to use a computer for the purpose of inputting and retrieving data and must be able to analyze computer printouts and other written material.

### **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.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**Job Title:** Accounting Technician I  
**Department:** Finance  
**Reports To:** Finance Director  
**FLSA Status:** Non-Exempt  
**Approved Date:** 08/09/2017

**SUMMARY**

With minimal direction from the Finance Director and with support of the Accounting Manager, performs paraprofessional accounting work of an accounting system requiring the use of technical accounting principles and procedures in general accounting, including but not limited to payroll, accounts receivable and accounts payable, for the affordable housing, Housing Choice Voucher, and non-subsidized housing programs.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

Essential duties may include, but are not limited to those specifically related to the following functional areas.

Processes a variety of invoices and billing.

Processes bi-weekly payroll through current software system.

Prepares and maintains accounting files for accounts payable/receivable, collections, and/or payroll and maintains related account journals.

Provides support by receiving, reviewing and verifying financial documents and reports for accuracy and adherence to legal mandates, policies and operational guidelines.

Posts and maintains various ledgers, vouchers and journals according to established account classifications related to assigned Housing Authority program(s).

Prepares reports on the status of services, contracts, grants, entitlement and reimbursement programs, accounts receivable/payable, collection and payroll.

Audits and reviews financial documents for accuracy and completeness; prepares basic monthly journal entries and cash receipt vouchers, and performs bookkeeping work such as posting to ledgers, journals and registers, and coding documents.

Responds to requests for information and questions relating to payroll, accounts receivable/payable, collections and payroll from vendors, clients/tenants, landlords and representatives of other housing agencies; researches account histories and other information and takes or recommends appropriate follow up action to clients and/or other department/agency staff.

Assists in the preparation of a variety of reports including those required by Federal and State agencies; prepares mathematical calculations and verifies computations.

Provides support by researching and resolving difficult problems independently through multiple records; takes initiative in anticipating or identifying problems or errors and follows up to resolve; forecasts impact of potential actions/decisions.

Performs general ledger account review to determine accuracy and validity; and, prepares journal entries, including adjusting entries, affecting several subsystems of the departmental accounting system.

Prepares adjusting and reversing entries for the department or for several specialized and complicated accounts within one or more companies/funds.

Prepares or assists in the preparation of various reports where initiative is required in order to make modification of format and procedure to bring the structure and content of documents into consonance with the needs of the agency.

Reconciles General ledgers, bank statements, logs and other fiscal records; reviews data to locate and determine cause of variances between accounting reports/statements and coordinates resolution.

Independently prepares a variety of detailed accounting, statistical and/or narrative financial statements of reports requiring analysis, interpretation, and a thorough understanding of the account structure and relationship of data contained in the reports.

**QUALIFICATIONS:**

Must be able to perform each essential duty satisfactorily. Knowledge of and the ability to apply generally accepted accounting principles and governmental accounting practices. Knowledge of and the ability to use automated accounting applications and principles including the use of spreadsheets and other standard financial and business software, MS Word, Excel, Access. Knowledge of the principles and practices of bookkeeping and financial record keeping. Ability to prepare clear and concise report and accurate statistical records. Good written and oral communication and presentation skills. Able to write and format routine business correspondence, reports, documents, manuals, and presentations. Ability to work with minimal supervision.

**EDUCATION and/or EXPERIENCE:**

High school diploma or general education degree (GED), and three (3) years of experience in keeping or reviewing financial or statistical records. Must have sufficient data processing background to operate the Authority's computer equipment. Must be able to type accurately at a speed of 35 words per minute.

**PHYSICAL DEMANDS:**

Hearing and speaking to exchange information. Sitting for extended periods of time. Seeing to read a variety of materials and equipment. Dexterity of hands and fingers to operate a computer keyboard. Lifting light objects. Bending at the waist, kneeling or crouching to file materials.

**ENVIRONMENT:**

Office environment. Constant interruptions.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**Job Title:** Accounting Technician II  
**Department:** Finance  
**Reports To:** Finance Director  
**FLSA Status:** Non-Exempt  
**Approved Date:** 08/09/2017

**SUMMARY**

With minimal direction from the Finance Director and with the support of the Accounting Manager, performs paraprofessional accounting work of an accounting system requiring the use of technical accounting principles and procedures in general accounting, including but not limited to payroll, accounts receivable and accounts payable, for the affordable housing, Housing Choice Voucher, and non-subsidized housing programs.

This position is distinguished from the Accounting Technician I classification in that it performs more difficult and complex paraprofessional accounting work requiring the use of a wider range and variety of accounting principles and procedures in the establishment and maintenance of the agency's accounting system.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

Essential duties may include, but are not limited to those specifically related to the following functional areas.

Processes a variety of invoices and billing.

Processes bi-weekly payroll through current software system.

Prepares and maintains accounting files for accounts payable/receivable, collections, and/or payroll and maintains related account journals.

Provides support by receiving, reviewing and verifying financial documents and reports for accuracy and adherence to legal mandates, policies and operational guidelines.

Posts and maintains various ledgers, vouchers and journals according to established account classifications related to assigned Housing Authority program(s).

Prepares reports on the status of services, contracts, grants, entitlement and reimbursement programs, accounts receivable/payable, collection and payroll.

Audits and reviews financial documents for accuracy and completeness; prepares basic monthly journal entries and cash receipt vouchers, and performs bookkeeping work such as posting to ledgers, journals and registers, and coding documents.

Responds to requests for information and questions relating to payroll, accounts receivable/payable, collections and payroll from vendors, clients/tenants, landlords and representatives of other housing agencies; researches account histories and other information and takes or recommends appropriate follow up action to clients and/or other department/agency staff.

Assist in the preparation of a variety of reports including those required by Federal and State agencies; prepares mathematical calculations and verifies computations.

Provides support by researching and resolving difficult problems independently through multiple records; takes initiative in anticipating or identifying problems or errors and follows up to resolve; forecasts impact of potential actions/decisions.

Performs general ledger account review to determine accuracy and validity; and, prepares journal entries, including adjusting entries, affecting several subsystems of the departmental accounting system.

Prepares adjusting and reversing entries for the department or for several specialized and complicated accounts within one or more companies/funds.

Prepares or assists in the preparation of various reports where initiative is required in order to make modification of format and procedure to bring the structure and content of documents into consonance with the needs of the agency.

Reconciles General ledgers, bank statements, logs and other fiscal records; reviews data to locate and determine cause of variances between accounting reports/statements and coordinates resolution.

Independently prepares a variety of detailed accounting, statistical and/or narrative financial statements of reports requiring analysis, interpretation, and a thorough understanding of the account structure and relationship of data contained in the reports.

Independently prepares and completes complex projects.

Prepares complex financial and statistical reports and statements for assigned entities including monthly financial reports, cost analysis and forecasting.

Performs additional duties as required.

**QUALIFICATIONS:**

Must be able to perform each essential duty satisfactorily. Knowledge of and the ability to apply generally accepted accounting principles and governmental accounting practices. Knowledge of and the ability to use automated accounting applications and principles including the use of spreadsheets and other standard financial and business software, MS Word, Excel, Access. Knowledge of the principles and practices of bookkeeping and financial record keeping. Ability to prepare clear and concise report

and accurate statistical records. Good Written and oral communication and presentation skills. Able to write and format routine business correspondence, reports, documents, manuals, and presentations. Ability to work with minimal supervision.

**EDUCATION and/or EXPERIENCE:**

High School completion, with college level public accounting training in accounting, business/public administration or a related field; Three (3) years of public agency clerical accounting and records management experience, including, a minimum of three (3) years as an Accounting Technician I.

**PHYSICAL DEMANDS:**

Hearing and speaking to exchange information. Sitting for extended periods of time. Seeing to read a variety of materials and equipment. Dexterity of hands and fingers to operate a computer keyboard. Lifting light objects. Bending at the waist, kneeling or crouching to file materials.

**ENVIRONMENT:**

Office environment. Constant interruptions.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**JOB TITLE:** Finance Director  
**DEPARTMENT:** Administration  
**REPORTS TO:** Executive Director  
**FLSA STATUS:** Exempt  
**APPROVED DATE:**07/01/12

**SUMMARY**

Under the direction of the Executive Director, plans, supervises and coordinates functions of the Finance Department, performs accounting and auditing functions and is responsible for the Authority's fiscal operations.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. Other duties may be assigned.

Manages all Agency finances; recommends allocation of available funds through the annual budgetary process; manages Agency funds in accordance with Board guidelines, Executive Director authorizations and Generally Accepted Accounting Principles (GAAP).

Creates, coordinates and evaluates the financial programs and supporting information systems of the Authority to include budgeting, expenditure projections, development planning and conservation of assets. Recommends revisions to accounting systems and procedures.

Develops and prepares budgets; directs the preparation of balance sheets, operating statements and financial statements; conducts studies and prepares reports on agency operations, including capital outlay projects. Develops and maintains a system of operating budget control and procedure.

Compiles and submits estimates of revenue for the budget year; reviews expenditures throughout the budget year and keeps executive management informed of key trends assisting in the development of financial action plans and strategy.

Manages the daily operation of the Finance Department. Assigns, supervises and reviews the work of all accounting and clerical employees engaged in performing the Authority's accounting activities.

Know, interpret and apply Federal, State and local policies, procedures, laws and regulations related to Authority financial operations.

Works with independent auditor(s) as required to prepare and respond to annual audit of programs and systems.

Informs the Board and the Executive Director on the status of all Authority accounts. Provides timely financial reports to Agency Administrators and Board.

Accounts for all monies and for the proper auditing of all account records.

Countersigns checks covering disbursements from various funds when properly supported by duly authorized contracts and payrolls.

Establishes and maintains nonexpendable property control records.

Makes periodic audits of project cash and property records.

Develops and maintains appropriate accounting and contract registers.

Maintains, oversees and reviews bank accounts for funds in the Authority's custody.

Oversees the maintenance of general ledgers for management and development funds.

Maintains appropriate files necessary for the conduct of the Finance Department.

Supervises the preparation of vouchers and payment of obligations.

Maintains payroll records and effects payment of salaries and wages.

Advises the Executive Director upon availability of excess funds.

Under direction, administers the Authority's investment program.

### **SUPERVISORY RESPONSIBILITIES**

Direct supervision of Finance Department employees. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include planning, assigning, and directing work; training employees, communicating Agency policies, appraising performance; addressing complaints and resolving problems.

### **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

### **EDUCATION and/or EXPERIENCE**

Bachelors degree from an accredited four year college or university in Finance or Accounting (general business degree may be substituted with possession of finance-related advanced degree); five years accounting and/or finance experience—two years

in a supervisory capacity, including advanced technical accounting, maintenance of general ledgers, payroll records management, financial reporting and supervision/direction of the work of others. CPA, MBA and Public Housing finance/accounting experience are highly desirable.

### **SALARY**

Salary for the position is based on education and experience.

Option I: undergraduate degree and five years experience

Option II: CPA or five years as a CFO or Finance Director

Once employed, advancement from Option I to Option II is dependent on attainment of CPA or five years Housing Authority Finance Director experience.

### **LANGUAGE SKILLS**

Ability to read, analyze, and interpret general business periodicals and governmental regulations. Ability to write reports, policy and procedures manuals, and business correspondence. Ability to effectively and tactfully present information and to respond to questions from groups of managers, clients, and the general public both verbally and in writing.

### **MATHEMATICAL SKILLS**

Ability to understand the principles and practices of accounting and auditing and to apply them to government accounting systems; ability to analyze financial data and prepare reports as required by funding sources.

### **REASONING ABILITY**

Ability to solve practical problems and deal with a variety of concrete and abstract variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral diagram, or schedule form. Ability to exercise sound independent judgment within established guidelines, and where guidelines are absent, innovate in a responsible manner.

### **COMPUTER SKILLS**

To perform this job successfully, an individual should have strong computer skills (at minimum Microsoft Office, Outlook, Internet, accounting, financial and housing-related software). Must be able to learn other computer programs as required.

### **CERTIFICATES, LICENSES, REGISTRATIONS**

Must possess a valid California Driver License and be insurable by the Housing Authority's automobile insurance carrier. Must be bondable according to standard requirements. Possession of an MBA and CPA are desirable.

### **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 frequently required to maintain a stationary position, operate computers and other office equipment, move about the office, attend onsite and offsite meetings, and communicate. The employee must be able to accurately exchange information in person, in writing, and via e-mail and telephone. The employee must occasionally transport up to 35 pounds.

### **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.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.

**HOUSING AUTHORITY OF THE COUNTY OF KERN**  
**Job Description**

**JOB TITLE:** Senior Accountant  
**DEPARTMENT:** Finance  
**REPORTS TO:** Finance Director  
**FLSA STATUS:** Non-exempt  
**APPROVED DATE:** 01/08/2020

**SUMMARY**

Under supervision, assists the Finance Director in all phases of accounting work. Responsibilities include assisting in the development and implementation of budgeting procedures, financial analysis and reporting, and internal control practices. The Senior Accountant ensures the accuracy of entries to ledger accounts and reconciles subsidiary ledger accounts to the general ledger. Maintains financial records and ensures that financial transactions are properly recorded.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

The Senior Accountant analyzes current costs, revenues, financial commitments, and obligations incurred to predict future revenues and expenses. They prepare complex balance sheets, profit and loss statements and other financial reports. In addition, the Senior Accountant may supervise and guide lower-level accountants. Work is generally independent and collaborative in nature.

**Other duties may be assigned.**

Directs and/or participates in the preparation and the analysis of various financial statements, schedules, and reports, fixed assets, including the evaluation, development and implementation of additional reports as needed to fulfill the needs of other departments within the agency.

Conducts and reviews monthly, quarterly and annual financial reporting packages for senior management, project leaders, and department managers against budgets/forecasts. Performs actual vs. forecast variance analysis and recommends and implements action to correct variances.

Build strong relationships with assigned department heads to ensure collaborative efforts in preparation of budgets and forecasts. Serve as a resource and as the subject matter expert on budgets, actual expenses and causes for variances. Provided assistance with a high customer service orientation..

Reconciles inventory accounts and investigated stale balances or suspicious transactions.

Reviews and recommends improvements to accounting, budgeting and reporting

procedures and assists with their implementation.

Coordinates financial record keeping systems, and assists in directing the maintenance of all financial records.

Prepares and verifies a variety of complex accounting, statistical and narrative statements and reports requiring analysis and interpretation of data.

Exercises independent judgment in the performance of complex accounting tasks.

Maintains and reviews budgetary control accounts and performs general ledger maintenance account reconciliation.

Maintains a variety of agency Loans accounts (Interest and Principle balances)

Prepares annual departmental budget and analyzes budget variances.

Prepares and reviews cost allocation plans' analyzes and/or prepares yearend revenue and expenditure accruals.

Analyzes and prepares depreciation schedules.

Will assist with audits for analysis and review of revenue estimates, expenditures and fund conditions involved in administering departmental budgets.

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Operates a personal computer using a variety of software applications including accounting spreadsheet, word processing, and database applications as well as task specific applications.

Knowledge of general and cost accounting and auditing principles, theories and procedures, computer spreadsheet, word processing, and data base applications.

Ability to analyze fiscal data, establish and maintain fiscal records and procedures; prepare financial reports; use and understand information technology systems and applications; understand, interpret and apply provisions of Federal, State and local laws, regulations, and policies including General Accounting Office (GAO), Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and American Institute of Certified Public Accountants (AICPA) pronouncements, advise management staff on accounting and fiscal matters; maintain complete and accurate records.

### **SUPERVISORY RESPONSIBILITIES**

This position may supervise and guide lower-level accountants, trainee or temporary employee.

## **QUALIFICATIONS**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

## **EDUCATION and/or EXPERIENCE**

Bachelor's Degree from an accredited, four year college with a major in accounting, finance or equivalent plus at least four years of experience in accounting or financial management.

## **LANGUAGE SKILLS**

Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively before groups of employees of organization.

## **MATHEMATICAL SKILLS**

Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

## **REASONING ABILITY**

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

## **CERTIFICATES, LICENSES, REGISTRATIONS**

Must possess a valid California Driver License and be insurable by the Housing Authority's automobile insurance carrier. Certified Public Account (CPA) or Masters of Business Administration (MBA) preferred.

## **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 frequently required to sit. The employee is occasionally required to move from place to place within the office and to move to and from the various offices within the agency. The employee must occasionally lift and/or move up to 40 pounds. The employee must be able to use a computer for the purpose of inputting and retrieving data and must be able to analyze computer printouts and other written material.

## **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.

While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.