

**NOTICE OF PROPOSED CLASSIFICATION ACTIONS BY
THE HUMAN RESOURCES DIRECTOR**

The following actions are being posted in accordance with Civil Service Rule 109. In the absence of a protest addressed to the Human Resources Director, the proposed changes will become final seven (7) calendar days from the posting date.

Posting No: 48
Fiscal Year: 2011/2012
Posted Date: 05/23/2012
Reposted Date: N/A

AMEND THE FOLLOWING JOB SPECIFICATION(S):
(Job specification(s) attached.)

Item #	Job Code	Title
1	1657	Accountant IV
2	1654	Accountant III
3	1649	Accountant Intern
4	1652	Accountant II

For additional information regarding this proposed classification action, please contact Christina Penland, Senior Classification and Compensation Analyst, at (415) 557-4848 or by email at Christina.Penland@sfgov.org.

Protests on an item should be addressed to the Human Resources Director and can be submitted by mail to the City and County of San Francisco, Department of Human Resources, 1 South Van Ness Ave, 4th Floor, San Francisco, CA 94103 or by email to DHR.ClassificationActionPostings@sfgov.org. All protests must be received in writing no later than close of business seven (7) calendar days from the posting date, and must include the posting and item number(s), the basis on which the protest is submitted and identify the effected parties.

Copies of this notice may be obtained from the Department of Human Resources or from the website at: <http://sfdhr.org/index.aspx?page=109>. Copies of Civil Service Rule 109 may be obtained from the Department of Human Resources, the office of the Civil Service Commission at 25 Van Ness Ave, Suite 720, San Francisco, CA 94102 or from the website at: <http://www.sfgov3.org/index.aspx?page=328>.

cc: All Employee Organizations
All Departmental Personnel Officers
DHR – Employee Relations Unit
DHR – Class and Comp Unit
DHR – Recruitment and Assessment Unit
DHR – Support Services
Anita Sanchez, CSC
Linda Cosico, DHR
Maria Newport, SFERS
E-File

**CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF HUMAN RESOURCES**

**Title: Accountant Intern
Job Code: 1649**

INTRODUCTION

This class exists to develop professional competence as a journey level accountant while working under the guidance and supervision of fully trained ~~Senior 1652~~ Accountant IIs and 1654 Principal Accountant IIIs. Accountant Interns initially perform relatively simple tasks in support of ~~Senior 1652~~ Accountant IIs in the Controller's office and other departments. Assigned duties increase in scope and difficulty as the Accountant Intern demonstrates skills on performing moderately complex accounting duties. Work is performed under close supervision and is evaluated on the basis of progress in a structured work experience training program. Incumbents work with increased independence as professional competence is demonstrated. Demonstrated professional competence and successful completion of the structured training program leads to the promotional class of ~~Senior 1652~~ Accountant II. Failure to achieve demonstrated professional competence or the inability to complete the training program results in loss of employment.

DISTINGUISHING FEATURES

This class is distinguished from the accountant by the structured training program requirements and the transitioning nature of the intern class.

SUPERVISION EXERCISED

None.

MAJOR, IMPORTANT, AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Participates in a structured on-the-job and classroom training program and learns to interpret and apply Generally Accepted Accounting Principles and auditing procedures in the conduct and completion of accounting and auditing work.
2. Observes compares and reviews financial records, transactions, detailed financial data using personal computer spreadsheets and other automated software systems.
3. Write financial reports in a clear, concise, and accurate manner.
4. Performs a variety of accounting and administrative tasks such as analyzing source documents, maintaining ledgers, recording entries and assisting in budget preparation.
5. Prepares cash receipt reports, makes deposits, identifies and distributes personal service charges to appropriate accounts; identifies and records capital outlay expenditures, grant expenditures; and prepares invoices, payment documents and work orders.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of the Generally Accepted Accounting Principles and Government Financial Reporting Requirements; knowledge of the principles and practices of accounting, specifically

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~~associated with a four year bachelor's degree in Accounting. In order to appoint up to 1652 Senior Accountant must successfully demonstrate professional competence as a journey level Accountant and successfully complete the Accountant Intern structured training program.~~

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

A bachelor's degree from an accredited college or university with eighteen (18) semester units or twenty-four (24) quarter units of coursework in Accounting.

Experience:

None.

LICENSE AND CERTIFICATION

None.

SUPPLEMENTAL INFORMATION

None.

PROMOTIVE LINES

To: 1652 Accountant II

From: Entrance Examination

ORIGINATION DATE: Nov. 17 1994

AMENDED DATE: 5/xx/2012

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.*

BUSINESS UNIT(S): COMMN SFCCD SFMTA SFUSD

**CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF HUMAN RESOURCES**

**Title: Accountant II
Job Code: 1652**

INTRODUCTION

The Accountant II Class performs, under direction, journey level, professional accounting work of a varied nature. The Accountant II makes decisions based upon a comprehensive knowledge of Generally Accepted Accounting Principles (GAAP) and Government Financial Reporting Standards.

Duties performed are of a moderate to high degree of complexity and diversity. The incumbents interpret and explain existing accounting and fiscal policies and procedures and are responsible for preparing, reviewing and analyzing complex accounting records and reports. The Accountant II may install accounting systems as required and authorized for the effective management of new grants and programs. The duties include responsibility for conducting pre-audits and post-audits and the preparation of agency budgets. The Accountant II may train and supervise Accountant I, Account Clerks, and 1649 Accountant Interns.

DISTINGUISHING FEATURES

The 1652 Accountant II class is distinguished from the 1650 Accountant I class by the complexity and variety of duties. Incumbents in the 1652 Accountant II series are typically responsible for establishing grant accounting procedures, analyzing and reporting on moderately complex accounting issues, serving as assistant team leaders, and training and supervising 1630 Account Clerks and 1650 Accountant I incumbents. The 1652 Accountant II class is distinguished from the 1654 Accountant III by the latter independence of action and judgment, complexity of assignments, and responsibility for supervising 1650 Accountant I, Accountant II, and support staff.

SUPERVISION EXERCISED

The 1652 Accountant II may train and supervise incumbents in class 1650 Accountant I, incumbents in the Accountant Clerk series and 1649 Accountant Interns.

MAJOR, IMPORTANT, AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Plans, assigns, and coordinates the work of 1650 Accountant I, 1649 Accountant Interns, Account Clerks and support staff in the maintenance of expenditures and budgetary control accounts and performs the same on moderately complex work.
2. Compiles statistical and accounting data relative to the preparation of departmental budgets; collects and analyzes data on direct, indirect and overhead costs of operations in connection with rate and fee setting; make audits of departmental fiscal functions and those of vendors and contractors.
3. Using PC software, spreadsheets, and other automated systems, posts or supervises the posting of general ledger accounts from subsidiary documents and forms; prepares financial statements and reports; verifies and adjusts fiscal statements; reviews documents authorizing expenditures; and records appropriation accounts.

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**Title: Accountant II
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4. Prepares budget including updated estimates of expenditures, base requests, changes and adjustments, and personal service requests.
5. Sets up manual and automated systems to track and account for grants, collects data and prepares financial reports on the same.
6. Consults with and advises other departments, schools, agencies, vendors and contractors on recording fiscal transactions.
7. Control collections and accounts receivable activities.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

A comprehensive Knowledge of accounting theory and Generally Accepted Accounting Principles and its application to moderately complex accounting transactions and problems; a comprehensive Knowledge of governmental and municipal accounting practices and financial reporting requirements; financial management information systems; principles, and demonstrated skill in, supervising and directing staff.

Ability to use personal computers and spread sheet software; ability to produce clear and concise financial and budgetary reports; ability to make adjustments, prepare statements, independently prepare and conduct accounting and auditing work involving the development, installation and maintenance of accounting systems; ability to remain in a sitting position for extended periods of time; ability to work safely without presenting a direct threat to self or others.

Skill in making arithmetic calculations; skill in analyzing accounts; and skill in working cooperatively with other departments, agencies and vendors.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

~~Possession of a baccalaureate degree from an accredited college or university with twelve (12) semester units or eighteen (18) quarter units of coursework in accounting; AND sNone.~~

Experience:

Successful completion of the City and County of San Francisco 1649 Accountant Intern Program.

~~Notes on Qualifying Experience and Education:~~

~~1. There is no substitution or waiver granted for the required successful completion of the 1649 Accountant Intern Program.~~

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**Title: Accountant II
Job Code: 1652**

~~2. Candidates who successfully completed the City and County of San Francisco 1649 Accountant Intern Program more than 12 months prior to filing their 1652 Accountant II application and/or who did not successfully complete probation in Class 1652 Accountant II may be required to apply for and repeat all or a portion of the 1649 Accountant Intern Program before being admitted to the 1652 Accountant II exam process.~~

LICENSE AND CERTIFICATION

None.

SUPPLEMENTAL INFORMATION

None.

PROMOTIVE LINES

To: 1654 Accountant III

ORIGINATION DATE: Nov. 17 1994

AMENDED DATE: 10/20/09, 5/xx/2012

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.*

BUSINESS UNIT(S): COMMN SFCCD SFMTA SFUSD

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**Title: Accountant III
Job Code: 1654**

INTRODUCTION

Under general direction, may supervise a moderate sized group of accountants and clerical employees engaged in keeping accounting and financial records in connection with budget preparation, purchasing activities, and payroll analyses; personally performs complex and difficult ~~computerized~~ accounting work; may require moving information between various software systems and maintaining various system tables; assists in the design, development, implementation and rollout of financial systems; assists in coordinating, designing, developing and maintaining data extracts, reports and interfaces; assists with fiscal year-end reports; maintains current knowledge of applicable ordinances, rules, regulations, and policies; presents and explains reports to financial and non-financial managers, co-workers and clients. Requires major responsibility for: interpreting and explaining existing ~~computerized~~ accounting, auditing financial records and fiscal policies and procedures; making regular contacts with other departmental personnel, management and staff members, external/internal auditors and the general public on fiscal and accounting matters. Includes checking, preparing and reviewing detailed and complex financial and accounting reports, and performing the job duties for special projects and other duties as assigned.

DISTINGUISHING FEATURES

Class 1654 Accountant III is distinguished from class 1652 Accountant II in that incumbents in the latter class perform less complex duties. Incumbents in the 1654 Accountant III classification delegate, plan, direct and assign accounting work to subordinate staff engaged in keeping accounting and financial records in connection with budget preparation, purchasing and payroll analyses.

SUPERVISION EXERCISED

Incumbents in class 1654 Accountant III may train and supervise the work of class 1652 Accountant II, 1649 Accountant Interns, Account Clerks and other clerical classes.

MAJOR, IMPORTANT, AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Participates in fiscal and accounting work in connection with budget preparation, purchasing activities, payroll analysis.
2. Processing, pre-auditing accounting documents and transactions in conformance with established procedures and controls.
3. Reviews, prepares, reconciles and may supervise the preparation of complex ~~computerized~~ fiscal and accounting reports and other written materials. May require moving information between various software systems.
4. Reviews, reconciles and audits accounting records of receipts, disbursements and

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Job Code: 1654**

encumbrances to ensure fiscal accuracy and control.

5. Delegates, plans, directs and assigns accounting work to subordinate staff. May train, coach, monitor and evaluate staff performance.
6. Assists with fiscal year-end closing in analysis of financial reports.
7. Analyzes, participates, recommends improvements, develops, and implements fiscal policies, procedures and internal controls and re-align business practices with technology.
8. Maintains and researches current knowledge of applicable ordinances, rules, regulations, and policies. Clearly presents and explains reports to financial and non-financial managers, co-workers, and clients.
9. Assists in coordinating, designing, developing and maintaining data extracts, reports and interfaces.
10. Maintains various systems tables.
11. Assists in the design, development, implementation, and rollout of financial systems and enhancements.
12. Performs the job duties for special projects and other duties as assigned.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: General Accepted Accounting Principles and practices; personal computers; municipal rules, regulations and laws governing fiscal and accounting functions.

Ability to: supervise subordinate staff; learn governmental accounting; analyze complex accounting and financial data, and draw logical and sound conclusions; independently carry out complex accounting and auditing work; assist with developing, installing and maintaining new and revised accounting systems and procedures; utilize oral and written communication.

Skill in: applying accounting principles and techniques to practical accounting, auditing and computerized-financial problems; using a personal computer, and financial systems; and utilizing interpersonal skills.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

A baccalaureate degree from an accredited college or university, preferably with major course work

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in accounting, finance, business administration, or related field. Such education must include twelve (12) semester units or eighteen (18) quarter units of coursework in accounting. ~~Knowledge of various computerized financial systems is highly desirable.~~

Experience:

Requires four (4) years of professional accounting which includes analysis or problem solving. Experience must include: Working with an automated financial system, (preferably a government system) performing difficult and responsible accounting, as well as preparing financial records and reports.

Substitution:

A Master's degree in accounting, business administration, computer information systems, public policy, or a closely related field may be substituted for one year of work experience.

~~Notes on Qualifying Experience:~~

~~1. Experience must be professional in level and scope. Experience as an 1630 Account Clerk, 1632 Sr. Account Clerk, 1634 Principal Account Clerk, for example, may not qualify unless it meets the guidelines defined in Civil Service Rule 109 and 110.~~

~~2. Experience in the 1649 Accountant Intern Program is only considered upon successful completion of the program and appointment to Class 1652 Accountant II.~~

~~3. Incumbency in Class 1652 Accountant II or admission to a previous exam administration does not guarantee admission in this process. This determination is governed by the terms of the exam announcement.~~

LICENSE AND CERTIFICATION

None.

SUPPLEMENTAL INFORMATION

None.

PROMOTIVE LINES

To: 1657 Accountant IV

From: 1652 Accountant II

ORIGINATION DATE: April 27 1961

AMENDED DATE: 4/27/61; 3/18/08; 10/20/09, 5/xx/2012

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**Title: Accountant III
Job Code: 1654**

REASON FOR AMENDMENT

To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.

BUSINESS UNIT(S):

COMMN SFCCD SFMTA SFUSD

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**Title: Accountant IV
Job Code: 1657**

INTRODUCTION

Under general direction, plans and directs accounting functions in a moderate or large size accounting unit; plans and directs staff assignments and performance; performs, prepares and reviews extremely complex and difficult accounting records, reports and statements; develops and coordinates the application of new and revised accounting policies and procedures; makes regular contact with internal and external departmental staff and managers; analyzes operational needs related to accounting and financially- oriented computer systems and develops and supervises the implementations of such systems; integrates, adapts and revises accounting systems for comparability with the City-wide systems; acts as liaison between accounting staff, financial staff, and information systems staff and performs other related duties as required.

DISTINGUISHING FEATURES

Class 1657 Accountant IV is distinguished from the 1654 Accountant III class in that incumbents in class 1657 Accountant IV are responsible for the development and application of computer-oriented accounting and ~~computerized~~ accounting systems. Positions in this class develop solutions to highly complex systems accounting problems requiring considerable technical accounting and data processing backgrounds that may require long range planning.

SUPERVISION EXERCISED

Incumbents in class 1657 Accountant IV may train and supervise incumbents in class 1654 Accountant III, 1649 Accountant Interns, incumbents in the Account Clerk series, and other clerical staff.

MAJOR, IMPORTANT, AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Performs complex accounting functions consistent with Generally Accepted Accounting Principles (GAAP).
2. Supervises professional accounting, professional administrative and clerical staff. Assigns, manages, and evaluates fiscal and accounting work including budget preparation, purchasing activities, payroll and general ledger analyses, accounts receivables, payables, grants, bonds, revenue, cost allocation, fixed assets, expenditures, and other accounting activities.
3. Researches, analyzes and implements accounting rules and regulations as stipulated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or other regulatory agencies.
4. Plans, directs and performs analysis and reconciliation of ~~computerized~~ fiscal and accounting records and reports from FAMIS, ADPICS and other information systems.

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Job Code: 1657**

Documents transactions to conform with existing fiscal and legal requirements.

5. Supervises staff in reviewing contracts, financial documents, accounting reports or receipts, disbursements and encumbrances affecting various funds and accounts to ensure conformance with budget and fiscal procedures, existing laws, ordinance and other fiscal requirements.
6. Coordinates annual audits and investigations of City departments, concessionaries and public service enterprises to ensure conformance with accounting procedures, forms, lease and insurance requirements. May perform ad hoc audits as needed.
7. Analyses and interprets complex accounting procedures, prepares recommendations for their revision, participates in development and installation of accounting and fiscal procedures and methods.
8. As a Subject Matter Expert, defines specifications for development of financial system's enhancements and implements enhancements as a member of an information implementation group. Acts a liaison between accounting staff, financial staff, and information system staff. Includes defining, converting documents, testing, training, and installing large financial systems with systems project manager or consultant.
9. Develops ad hoc reports by direct access or through extracted data using various data files or databases. Includes explaining reports orally and in writing to management and accounting staff.
10. Plans, directs and coordinates workload and assignments for staff.
11. Plans and conducts meetings related to accounting issues, professional skills, and informational issues; assists in problem solving.
12. Evaluates staff performance by setting goals, objectives while providing feedback. Identifies staff needs and recommends or provides appropriate training for professional growth and career development.
13. Initiates and maintains contact with key departmental staff and other parties in order to keep abreast of complex accounting and financial information.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: General Accepted Accounting Principles, governmental accounting principles and practices, financial information systems and personal computers.

Ability to: analyze fiscal and accounting data to make decisions, supervise subordinate staff, comprehend and apply new and existing laws, rules, policies and procedures.

Skill in: working with computerized financial systems, fostering good interpersonal relationships, and utilizing written and oral communication.

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**Title: Accountant IV
Job Code: 1657**

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

Requires a baccalaureate degree from an accredited college or university, preferably with major course work in accounting, finance, business administration or a closely related field. Such education must include at least twelve (12) semester units or eighteen (18) quarter units of coursework in accounting.

Experience:

Requires six (6) years of professional accounting experience which includes analysis or problem solving. Experience must include: Working with automated financial system (preferably a government system), performing difficult and responsible accounting and reporting work, preparing financial records, reports, and financial statements, in compliance with General Accepted Accounting Principles. Experience must include two (2) years of verifiable experience supervising subordinate staff.

Substitution:

A Master's degree in accounting, business administration, computer information systems, public policy, or a closely related field may be substituted for one year of work experience.

Notes on Qualifying Experience:

- ~~1. Experience must be professional in level and scope. Experience as an Account Clerk, Sr. Account Clerk, Principal Account Clerk, for example, may not qualify unless it meets the guidelines defined in Civil Service Rule 109 and 110.~~
- ~~2. Experience in the 1649 Accountant Intern Program is only considered upon successful completion of the program and appointment to Class 1652 Accountant II.~~
- ~~3. Incumbency in Class 1652 Accountant II or admission to a previous examination administration does not guarantee admission in this process. This determination is governed by the terms of the exam announcement.~~

LICENSE AND CERTIFICATION

None.

SUPPLEMENTAL INFORMATION

**CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF HUMAN RESOURCES**

**Title: Accountant IV
Job Code: 1657**

[None.](#)

PROMOTIVE LINES

From: 1654 Accountant III

ORIGINATION DATE: Jan. 6 1980

AMENDED DATE: 8/01/04; 3/18/08; 10/20/09, [5/xx/2012](#)

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.*

BUSINESS UNIT(S): COMMN SFCCD SFMTA SFUSD