



Edwin Lee
Mayor

Micki Callahan
Human Resources Director

**NOTICE OF FINAL ACTION TAKEN BY THE
HUMAN RESOURCES DIRECTOR**

Date: October 9, 2013

Re: **Notice of Proposed Classification Actions –Final Notice No. 1 FY 13/14 (copy attached).**

Pursuant to completion of discussion with Local 21 regarding this classification action, the classification action contained in the above referenced notice became effective October 9, 2013.

Micki Callahan
Human Resources Director

by: _____

A handwritten signature in black ink, appearing to read "Steve Ponder", written over a horizontal line.

Steve Ponder
Classification and Compensation Manager
Human Resources

cc: All Employee Organizations
All Departmental Personnel Officers
DHR – Class and Comp Unit
DHR – Client Services Unit
DHR – Employee Relations Unit
DHR – Recruitment and Assessment Unit
DHR – Client Services Support Services
Micki Callahan, DHR
Jennifer Johnston, CSC
Sandra Eng, CSC
Linda Cosico, DHR
Maria Newport, SFERS
Risa Sandler, Controller/Budget Division
Devin Macaulay, Controller/ Budget Division
Theresa Kao, Controller/ Budget Division
Chris Trenchel, Controller/ Budget Division
E-File

**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: 1
Fiscal Year: 2013/2014
Posted Date: 8/9/13
Reposted Date: N/A

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

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

For additional information regarding this proposed classification action, please contact DHR Classification Action and Compensation Unit by email at DHR.ClassificationActionPostings@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 – Class and Comp Unit
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**CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF HUMAN RESOURCES**

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

INTRODUCTION

This class exists as part of the Accountant Intern Program to develop professional competence as a journey level accountant while working under the guidance and supervision of fully trained 1652 Accountant II or higher level class. Accountant Interns initially perform relatively simple tasks in support of 1652 Accountant II in the Controller's office and other departments. Assigned duties increase in scope and difficulty within prescribed performance planning guidelines. 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 1652 Accountant II. Failure to achieve demonstrated professional competence or the inability to complete the training program results in loss of employment.

DISTINGUISHING FEATURES

The 1649 Accountant Intern class is the entry level class of the professional accounting series. Initially under close supervision, the incumbents perform professional accounting work while participating in a structured training program and training on accounting systems. As experience is demonstrated, duties become diversified. This class is distinguished from the 1650 Accountant I 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, comply and apply Generally Accepted Accounting Principles, auditing procedures and the City's policies & procedures in the conduct and completion of government accounting and auditing work.
2. Attends classroom-style workshops related to accounting and city-wide functions throughout training program.
3. Analyzes, processes and reviews financial records, transactions, detailed financial data using computer applications and other automated accounting systems.
4. Prepares and presents basic financial reports in a clear, concise, and accurate manner.
5. Performs a variety of accounting and administrative tasks such as: analyzing source documents, maintaining ledgers, recording entries, assisting in budget preparation, prepares cash receipt reports, make deposits, identifies and allocates revenues and

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DEPARTMENT OF HUMAN RESOURCES**

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

expenditures, prepares invoices, payment documents, work orders, assists in performing capital project and/or capital asset accounting.

6. Assists in grant accounting activities which include: processing, set-up, reconciling and reimbursement reports in accordance with grant requirements.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: basic generally accepted accounting principles (GAAP) and principles of internal control; applying the terminology and procedures involved in performing governmental accounting functions.

Ability to: make accurate mathematical calculations; analyze, interpret financial data and information; use Personal Computers (including Microsoft Excel and Word); establish and maintain effective working relations; communicate effectively in writing (including reading and comprehension ability); communicate effectively orally (including ability to convey information clearly, being specific and descriptive).

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.

PROMOTIVE LINES

To: 1652 Accountant II

From: Entrance Examination

ORIGINATION DATE: Nov. 17 1994

AMENDED DATE: 5/31/2012, 10/09/13

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

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

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

Under direction, this class performs moderately complex, accounting duties including but not limited to: analyzes, examines, interprets City accounting records and policies and procedures; prepares, reviews and analyzes accounting records, transactions and reports; analyzes source documents, maintains ledgers, records entries, prepares cash receipt reports, makes deposits, identifies and allocates revenue and expenditures; presents and explains accounting activity to financial and non-financial managers, co-workers and clients; provides accounting services and technical assistance to resolve issues.

DISTINGUISHING FEATURES

The 1652 Accountant II is the journey-level class of the professional accounting series. 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 responsible for performing moderately complex accounting functions and may take lead in training and supervising 1649 Accountant Intern and 1650 Accountant I incumbents, clerical and support staff. Incumbents in this class operate under supervision of higher level accounting or management 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, clerical and support staff in the performance of moderately complex accounting tasks.
2. Compiles and analyzes statistical and accounting data relative to the preparation and monitoring of departmental budget including: prepare and update budget estimates of revenue and expenditures, base requests, changes, adjustments, rate and fee setting, position changes and budget set-up.
3. Uses computer applications software and other automated systems to verify and review the posting of moderately complex accounting transactions; prepare financial reports; verifies, reviews and approves documents authorizing expenditures.
4. Performs moderately complex accounting tasks involving: analyzing source documents, maintaining ledgers, recording entries, preparing cash receipt reports, making deposits, identifying and allocating revenue and expenditures, preparing invoices, payment documents, work orders and performing capital project and/or capital asset accounting.
5. Performs grant accounting activities which include: processing, set-up, reconciling and

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

reimbursement reports in accordance with grant requirements.

6. Works with various City departments, agencies, vendors, contractors and other stakeholders on recording, reporting, verifying and processing accounting transactions.
7. Controls collections and accounts receivable activities.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: comprehensive accounting theory and Generally Accepted Accounting Principles and its application to moderately complex accounting transactions and problems; comprehensive knowledge of governmental and municipal accounting practices and financial reporting requirements;

Ability to: use large complex, multi-departmental financial systems; analyze and interpret various fiscal and/or accounting data and reports; make calculations and analyze accounts; communicate clearly and effectively in writing. Includes ability to produce clear and concise financial reports; communicate orally, clearly, courteously and effectively to other professionals, management and the public. Including the ability to produce and present concise financial information to a variety of audiences.

Skill in: the use of personal computers refers to intermediate skills using personal computers including but not limited to computer software such as Microsoft Excel and Word; relating and working well with others, respond tactfully, professionally and courteously.

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:

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

LICENSE AND CERTIFICATION

None.

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

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

PROMOTIVE LINES

To: 1654 Accountant III

ORIGINATION DATE: 11/17/94,

AMENDED DATE: 10/20/09, 5/31/2012, 10/09/2013

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 III
Job Code: 1654**

INTRODUCTION

Under general direction, this class performs complex accounting duties including but not limited to: assists in providing directives and training to enhance operation efficiencies; reviews, analyzes, inputs, and posts citywide and departmental accounting transactions; participates in year-end closing activities and analyses; monitors fund expenditure projections to actual, identifies and resolves spending issues; provides management with status reports on accounting and financial activity; presents and explains accounting activity to financial and non-financial managers, co-workers and clients interprets and explains existing accounting, auditing and fiscal policies, procedures and transactions; prepares and reviews detailed complex financial reports; monitors department's financial activities; provides accounting services and technical assistance to resolve issues.

DISTINGUISHING FEATURES

The 1654 Accountant III is the advanced journey-level class of the professional accounting series. 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 perform, delegate, plan, direct and assign complex accounting work to subordinate staff engaged with budget preparation, purchasing activities, payroll analyses and grants management. Incumbents in this class exercise independent judgment on complex accounting work impacting multiple types of funds and a high consequence of error for a department. Incumbents in this class receive general direction from 1657 Accountant IV or management staff.

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. Performs complex accounting functions in connection with budget preparation, purchasing activities, payroll analysis and grants management.
2. Processes and pre-audits accounting documents and transactions in conformance with established procedures and controls.
3. Reviews, prepares, reconciles and supervises the preparation of complex financial reports.
4. Reviews, reconciles and audits accounting records of receipts, disbursements and encumbrances to ensure fiscal accuracy and control.
5. May supervise subordinate staff by delegating, planning, directing and assigning accounting work. Includes training, coaching, and evaluating staff performance.

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

6. Performs fiscal year-end closing activities.
7. Analyzes, recommends new or updated fiscal policies, procedures and internal controls and re-aligns business practices to improve operations.
8. Maintains current knowledge of applicable ordinances, rules, regulations, policies and standards.
9. Presents and explains reports to financial and non-financial managers, co-workers, and clients.
10. May coordinate, define, develop and maintain financial data extracts, reports and interfaces.
11. Participates in the identification of functional processing and reporting requirements, end-users testing and documentation, implementation support for financial processing and reporting systems.
12. Participates in the identification, creation and maintenance of accounting codes and structures to ensure accurate recording, reporting and control in financial systems.
13. Performs special projects and other duties as assigned.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: Comprehensive Generally Accepted Accounting Principles (GAAP) and principles of internal control; comprehensive knowledge in terminology and procedures involved in performing complex governmental accounting functions.

Ability to: supervise accounting and auditing staff; ability to organize tasks/projects by planning, directing, and assigning the work programs, assist in training and coaching subordinates including developing staff capabilities and professional growth, and monitoring and evaluating staff performance; analyze and interpret various fiscal and/or accounting data and reports; to determine compliance with policies and procedures set forth by the City, other agencies and other existing legal requirements; and ability to make appropriate decisions based on information; communicate orally, clearly, courteously and effectively to other professionals, management and the public. Including the ability to produce and present concise financial information to a variety of audiences; communicate clearly and effectively in writing, demonstrate this ability by rendering technical details and reports in a form readily understandable to management and other non-technical professional staff.

Skill in: use of personal computers refers to advance skills using personal computers including, but not limited to computer software such as Microsoft Excel and Word; use of large complex, multi-departmental financial systems, and demonstrate the knowledge required to interpret resulting financial and accounting reports, summaries and budgets; relating and working well with others, respond tactfully, professionally and courteously.

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DEPARTMENT OF HUMAN RESOURCES**

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

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 and Experience:

1. A baccalaureate degree from an accredited college or university, preferably with major course work in accounting, finance, business administration, or related field. Such education must include eighteen(18) semester units or twenty-four (24) quarter units of coursework in accounting. AND

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. OR

2. City and County of San Francisco Employees with four (4) years of professional accounting experience including experience as a 1652 Accountant II.

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.

LICENSE AND CERTIFICATION

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, 5/31/2012, 10/09/13

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 IV
Job Code: 1657**

INTRODUCTION

Under minimal direction, this class performs highly complex accounting duties including but not limited to: participates in the implementation of accounting and fiscal procedures; makes recommendations for proper reporting and internal control; assists in providing directives and training to departments to enhance operational inefficiencies; plans, directs, reviews the posting of accounting transactions; initiates, oversees and performs analyses in year-end closing activities; monitors departments overall financial position, monitors expenditure projections to actual; prepares and presents management with financial status reports; presents and explains accounting activity to financial and non-financial managers, co-workers and clients; may lead in identification and preparation of functional processing and reporting requirements for financial processing and reporting systems; issues guidance and instructions to departments on accounting matters.

DISTINGUISHING FEATURES

The 1657 Accountant IV is the highest level of the professional accounting series. Class 1657 Accountant IV is distinguished from the 1654 Accountant III class in that incumbents in class 1657 Accountant IV are responsible for highly complex accounting work and may delegate assignments to subordinate staff engaged in budget preparation, purchasing activities, payroll analysis, grants management. Incumbents in this class exercise a high degree of independent judgment on highly complex accounting work, have significant accountability and ongoing decision-making associated with their work impacting multiple types of funds with a very high consequence of error for a department or organization. Incumbents in this class receive general direction from department managers, department directors or related management staff.

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 highly complex accounting functions consistent with Generally Accepted Accounting Principles (GAAP).
2. Supervises, plans, directs and coordinates workload and assignments for professional accounting, administrative and clerical staff. Assigns, manages, and evaluates fiscal accounting work including budget preparation, purchasing activities, payroll and general ledger analyses, accounts receivables, payables, grants, bonds, revenue, cost allocation, capital 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

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

(FASB) or other regulatory agencies.

4. Plans, directs and performs analysis and reconciliation of fiscal and accounting records and reports from automated financial information systems. Reviews transactions to conform with existing fiscal and legal requirements.
5. Supervises staff in reviewing financial documents, accounting reports of 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. Analyzes and interprets complex accounting procedures, prepares recommendations for their revision, participates in development and installation of accounting and fiscal procedures and methods.
8. May lead in or participate in the identification or preparation of functional processing and reporting requirements, end-user testing training and documentation, and related procedures and policies for financial processing and reporting systems. May act as liaison between accounting staff, financial staff, and information systems staff.
9. Develops ad hoc reports by direct access or through extracted data using various data files or databases. Presents and explains reports orally and in writing to management, accounting staff, and other stakeholders.
10. Plans and conducts meetings related to accounting issues, professional skills, and informational issues; assists in problem solving.
11. 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.
12. Initiates and maintains contact with key departmental staff and other parties in order to keep abreast of complex accounting and financial information.
13. Supervises the identification, creation and maintenance of accounting codes and structures to ensure accurate recording, reporting and control in financial systems.
14. Performs special projects and other duties as assigned.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge of: Extensive Generally Accepted Accounting Principles, demonstrates the knowledge in applying those principles in performing highly complex accounting functions;

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

Extensive knowledge in applying the terminology and procedures involved in performing highly complex governmental accounting functions; Extensive knowledge of governing laws, ordinances, rules and regulations regarding accounting constraints, controls, budgets and expenditures. Includes incorporating fiscal provisions set forth by the City Charter and administrative code.

Ability to: analyze and interpret fiscal and/or accounting data and reports; to determine compliance with policies and procedures set forth by the City charter, various agencies and other existing legal requirements; and the ability to make appropriate decisions based on this information; lead, supervise and delegate accounting and auditing functions to internal and external staff; ability to organize tasks/projects by planning, directing, and assigning the work programs, assist in training and coaching subordinates including developing staff capabilities and professional growth, and monitoring and evaluating staff performance.

Skill in: the use of personal computers refers to advance skills using personal computers including, but not limited to computer software such as Microsoft Excel and Word; use of large complex, multi-departmental, financial systems, and demonstrate required knowledge by interpreting resulting financial, accounting reports, budgets, and summaries. Includes the ability to use financial analysis software; relating, working well with others, and respond tactfully, professionally and courteously; communicating in writing clearly and effectively, demonstrate this skill by rendering technical details and reports in a form readily understandable to management and the public. Including skills in presenting concise financial information to a variety of audiences.

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 and Experience:

1. 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 eighteen (18) semester units or twenty-four (24) quarter units of coursework in accounting; AND

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. OR

2. City and County of San Francisco Employees with six (6) years of professional accounting experience including experience as a 1652 Accounting II or 1654 Accountant III. Experience must include two (2) years of verifiable experience supervising subordinate staff.

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

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.

LICENSE AND CERTIFICATION

None.

PROMOTIVE LINES

From: 1654 Accountant III

ORIGINATION DATE: 1/6/80

AMENDED DATE: 8/01/04, 3/18/08, 10/20/09, 5/31/2012, 10/09/13

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