

CITY OF HERMOSA BEACH

Class Specification

SENIOR ACCOUNTANT

Definition

Under general supervision, the **Senior Accountant** performs varied and complex professional accounting duties in the analysis, preparation, and maintenance of financial records and reports for various City accounts and funds. This role ensures conformance with general and governmental accounting practices, policies, and procedures.

The Senior Accountant is distinguished from the Accountant classification by the performance of more complex and technical accounting and financial analyses, a broader knowledge of general ledger and statutory reporting practices, and a deeper application of auditing standards.

Distinguishing Characteristics

The **Senior Accountant** is the advanced journey-level class in the professional accounting series. It is distinguished from the **Accountant** by the complexity of assignments, the degree of independence exercised, and the responsibility for city-wide financial oversight. While the Accountant performs professional duties in payroll, general ledger, and reconciliation, the Senior Accountant is responsible for leading the year-end closing process, coordinating external audits, and preparing mandated reports like the ACFR. Furthermore, the Senior Accountant may provide lead direction or direct supervision to staff, whereas the Accountant functions as an individual contributor under general direction.

Reports to: Accounting/Finance Manager.

Supervision: May provide lead direction or direct supervision to professional, technical, or clerical accounting staff.

Examples of Duties

Complex Financial Analysis: Performs high-level analysis and reconciliation of complex funds; monitors fiscal activities to ensure compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements.

General Ledger Maintenance: Oversees the maintenance of the City's general ledger; prepares complex, non-routine, and year-end closing journal entries; manages the year-end "closing of the books" process.

Financial Reporting: Prepares comprehensive financial statements, schedules, and reports, including the Annual Comprehensive Financial Report (ACFR) and other mandated State and Federal reports.

Audit Coordination: Leads and coordinates internal and external audits; prepares extensive audit work papers and schedules; serves as a primary point of contact for auditors to resolve discrepancies and implement internal control improvements.

Budgetary Support: Assists in the development, monitoring, and administration of the City's operating and capital improvement budgets; provides revenue and expenditure forecasting.

Payroll & Benefits Oversight: Performs technical review of payroll calculations, tax returns, and retirement reporting (CalPERS); ensures compliance with complex Memoranda of Understanding (MOUs) and labor laws.

Grants & Fixed Assets: Oversees the accounting and tracking of City grants and fixed assets; ensures proper depreciation schedules and compliance with grant-specific reporting requirements.

Supervision & Training: Supervises and trains staff in professional accounting activities; reviews work for accuracy and adherence to City policies.

Process Improvement: Evaluates accounting systems and internal controls; recommends and implements improvements to fiscal practices and software systems to enhance efficiency.

Technical Advisory: Responds to complex inquiries from City departments, management, and the public regarding financial transactions and City policies.

Qualification Guidelines

Knowledge of:

Advanced principles and practices of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements.

Principles of internal control and financial auditing standards.

Advanced laws and regulations governing municipal financial operations, including payroll and tax reporting.

Modern financial information systems (ERP) and advanced spreadsheet/database applications.

Principles and practices of supervision, training, and performance evaluation.

Ability to:

Perform complex and technical financial analyses and prepare accurate financial reports.

Interpret, apply, and explain complex laws, rules, and regulations.

Manage multiple projects simultaneously while meeting strict statutory deadlines.

Communicate clearly and concisely, both orally and in writing, to technical and non-technical audiences.

Supervise, lead, and mentor professional and clerical staff.

Exercise sound independent judgment within established policy and procedural guidelines.

Minimum Qualifications

Education and Experience

Any combination of training and experience which would provide the required knowledge and abilities is qualifying. A typical way to obtain this required knowledge would be:

Education:

Bachelor's degree from an accredited college or university in Accounting, Finance, Business Administration, Public Administration, or a closely related field.

Experience:

Five (5) years of increasingly responsible professional-level accounting experience.

At least **one (1) year of supervisory experience**.

Preferred: Experience in governmental or municipal accounting.

Note: An equivalent combination of experience, education, and/or training may substitute for the listed minimum requirements.

Licenses/Certificates:

Possession of a valid Class C California Driver's License with a safe driving record is required.

Highly Desirable: Active Certified Public Accountant (CPA) license, Certified Internal Auditor (CIA) certificate, and/or Certified Government Financial Manager (CGFM).

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein 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 job functions.

Environment: Work is performed primarily in a standard office environment with extensive public contact and constant interruptions.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; to travel to other locations using various modes of private and commercial transportation; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction.

Hearing: Hear in the normal audio range with or without correction.

In accordance with California Government Code Section 3100, incumbents are considered disaster service workers and must be available for call-back during major emergencies or disasters.

Approved by the Civil Service Board:

Approved by the City Council: