



PRINCIPAL ACCOUNTANT

DEFINITION

Under general direction, performs complex work of considerable difficulty in governmental accounting and financial analysis. Plans, organizes, supervises and directs the activities of subordinate staff within the Finance Department, provides highly complex staff assistance to the assistant director and director within the Finance Department; performs other related duties as required.

CLASS CHARACTERISTICS

The Principal Accountant plans, arranges, and/or determines unit-specific procedures required to meet assigned objectives, and solves non-routine problems. The Principal Accountant is the highest level in the accounting series, and the Principal Accountant classification is distinguished from the next lower classification of Senior Accountant by its supervisory responsibilities, development of policies and procedures, and advanced, difficult and highly technical nature of specific tasks carried out by the incumbents. Incumbents exhibit a high level of expertise in terms of knowledge, skills and abilities. Further, this class is distinguished from the next higher classification of Financial Services Manager and Assistant Finance Director by the latter's full management and supervisory authority in planning, organizing, and directing the full scope of the Finance Department's operation.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Finance Director or their designee. Exercises direct supervision over professional, technical, and clerical staff as assigned.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Plan, organize and supervise the activities of professional, technical and clerical staff in accounting, responsible for accounting, financial reporting and analysis for the City using generally accepted processes and procedures including the Generally Accepted Accounting Principles (GAAP).
- Participate in the development and administration of the department budget.
- Participate in the development and coordination of the City-wide annual budget; provide technical advice related to budget issues.
- Guide the preparation of the City's annual audit report, coordinate audit and audit activities.
- Participate in the development of official policies, procedures and practices, to ensure compliance with applicable laws and regulations.
- Participate in the review, development and modification of internal control policies and methods.
- Interpret and apply provisions of laws, rules and regulations related to fiscal matters.
- Review and approve accounting transactions for input to the various financial systems of the City and its related entities and departments.
- Participate in the review, development, implementation, and training of systems which replace or augment the existing financial systems of the City.
- Coordinates the work of assigned staff, their tasks, and the interfacing with other organizations.
- Directs and participates in complex fiscal, financial, and accounting problems which have significant impact on the City's financial condition and/or operations, as assigned.
- Assist the executive management in cash management and investment functions.

- Oversee and is responsible for the day-to-day operations of the assigned division within the Finance Department.
- Provide professional and technical advice and recommendations on accounting pronouncements, standards, policies and procedures.
- Provide assistance to City departments regarding City accounting policies and procedures in resolving accounting and financial problems.
- Supervises the City's central payroll system, ensuring a timely and accurate payroll with the ability to control the accuracy of the accounting for labor charges.
- Prepare and maintain a variety of records, reports and correspondence related to finance activities.
- Develop, implement and evaluate fiscal policies, procedures and practices and initiate action for improvement.
- Direct and participate in complex, fiscal, financial and accounting problems which have significant impact on the City's financial condition and/or operation, as assigned.
- Establishes positive working relationships with representatives of community organizations, state/local agencies, City management, staff and the public.
- Performs related duties as required.

QUALIFICATIONS

Knowledge of:

- Principles and practices of municipal fiscal management, including fund accounting and budgeting; theories, principles, and practices of governmental budgeting and finance.
- Generally Accepted Accounting Principles and Procedures (GAAP), Generally Accepted Auditing Standards (GAAS) and Government Accounting Standards (GASB).
- Techniques of financial and management analysis.
- Principles and practices of government finance and administration.
- Principles and practices of program and budget development, administration and evaluation.
- Principles and practices of supervision and personnel management using methods and techniques for supervision, training and motivation.
- Basic principles of mathematics.
- Methods of evaluation include checks-and-balances.
- Applicable federal, state and local laws, codes and regulations.
- Methods and techniques of scheduling work assignments.
- Current data processing principles and applications for fiscal and financial systems using standard office procedures, practices and equipment.
- Modern office equipment including a computer and applicable software.
- Principles of fiscal, financial, and accounting analyses.
- Methods and techniques for record keeping and report preparation and writing.
- Proper English, spelling and grammar.

Ability to:

- Plan, organize, assign, supervise, review and evaluate the activities of assigned program areas within the finance department.
- Provide effective leadership and coordinate the activities of professional, technical and clerical staff,

assist in the implementation of a comprehensive financial program.

- Prepare and administer municipal budgets.
- Prepare administrative and financial reports with accuracy and in a timely manner.
- Understand and perform complex accounting and financial work.
- Analyze, interpret, summarize, and present clear, concise and logical written and oral reports.
- Develop, implement and interpret goals, objectives, policies, procedures, and work standards, gain cooperation through discussion and persuasion.
- Interpret, explain and apply applicable laws, codes and regulations.
- Read, interpret and record data accurately; organize, prioritize and follow-up on work assignments.
- Analyze a complex issue and develop and implement an appropriate response.
- Follow written and oral directions.
- Communicate clearly and concisely, both orally and in writing.
- Prepare clear and comprehensive fiscal analyses and reports.
- Effectively represent the department and the city in meetings with governmental agencies, various business, professional, and regulatory organizations, and in meetings with individuals.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

- Possess a bachelor's degree in accounting, finance or a related field, and eight (8) years of progressive experience in finance or accounting, which must include four (4) years in a supervisory or management capacity, public agency experience is highly desired. or

Substitution: Possession of a graduate degree will substitute for two (2) years of progressive experience but will not count toward the experience of severing in a supervisory or management capacity.

Licenses and Certifications:

For positions where the ability to drive is not an essential function, the employee must be able to arrange reliable and timely transportation through private or public transportation for attendance at off-site meetings, events, and trainings.

PHYSICAL DEMANDS

When assigned to an office environment, must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone; ability to stand and walk between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees also work in the field and are exposed to loud noise levels, cold and hot temperatures, inclement weather conditions, road hazards, vibration,

confining workspace, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

City employees are expected to work overtime, weekends, evenings, and holidays as required to accommodate the City's needs.

CLASSIFICATION HISTORY

Title	Principal Accountant
Classification Code	
Classification Established	10/2025
Classification Revised	XXXX
FLSA Status	Exempt
Bargaining Group	Other Management