CITY OF BELLINGHAM

JOB DESCRIPTION

JOB TITLE: **Accountant I/II/III** **UNION:231**
SG:2/4/6
DEPARTMENT: **Finance** **CS: N**
FLSA: N
EEO4CODE:PR

JOB SUMMARY:

Maintains full accounting responsibility for assigned departments and funds to ensure financial transactions, records, statements, and reports comply with generally accepted accounting principles (GAAP) and Washington State Budgeting, Accounting, and Reporting System (BARS). Assists in preparation of Comprehensive Annual Financial Report (CAFR). Works with management to design and implement solutions to resolve accounting and internal control issues and problems. Develops procedures to maintain the integrity of the general ledger and subsidiary accounting systems. Facilitates informed management decisions by designing and preparing financial analyses, projections, reports, policies and procedures, and any other records necessary. Researches legal materials relevant to accounting problems and solutions. Provides accounting assistance and guidance to assigned City departments and accounting staff. Accountant II may be assigned lead responsibility on special projects.

Accountant III
Provides leadership and performs advanced professional municipal accounting activities and functions; coordinates, prepares, researches, analyzes and interprets rules, regulations and financial data in the development, maintenance and reporting of City financial data and accounting systems. Responsible for preparing the CAFR, year-end closing entries, financial statements and detailed reports. Recommends internal controls for assigned functions within the City's accounting systems; prepares technical journal entries; monitors financial trends and provides technical accounting assistance Citywide. Serves as lead in assigned areas.

SUPERVISORY RELATIONSHIPS:

Reports to the Accounting Manager. Works under general supervision and the guidance of City and Department policies and procedures, applicable federal, state and local statues and industry best practices. Receives guidance from management, mutual assistance from other accountants, and supplemental support from other accounting staff, as needed. May provide technical guidance and direct the work of subordinate staff as assigned.

ESSENTIAL FUNCTIONS OF THE JOB:

1. Familiarizes self with operating activities of assigned departments and functions in order to properly account for those activities according to GAAP and BARS.

2. Performs statistical computations, financial analyses, interpretations, projections, and recommendations to facilitate informed management decisions.

3. Designs flow of data, supporting documents and reports. Works with departments to ensure accurate recording of activities into appropriate computerized accounting journals and ledgers.

4. Communicates with assigned departments providing general guidance with accounting inquiries regarding revenue, expenditures, budgeting, account coding, and accounting system technical functions.

5. Maintains the accounting system general ledger (GL), creating GL chart of accounts in accordance with BARS requirements, monitoring subsidiary system uploads, preparing periodic routine general ledger entries, performing account analysis and preparing correcting GL entries, and reviewing general ledger entries prepared by others.

6. Evaluates transactions and budgets; analyzes data and resolves discrepancies with personnel in other departments or members of the public; monitors departmental usage of chart of accounts to ensure accurate classification of financial transactions under BARS and GAAP.

7. Working with Management staff, analyzes departmental internal controls and arranges to correct deficiencies and/or recommends and assists in implementing new controls to comply with audit recommendations and internal control standards and policies.

8. Analyzes and reconciles the City's daily cash position to the bank reviewing various data such as cash receipts, outstanding checks, Payroll, Accounts Payable, investment interest/principal payments, ACH/wire transfer activity, and subsidiary system imported financial data.

9. Assists in preparing annual State Financial Report and CAFR with complete financial statements, notes, and schedules as required. Maintains accounting records for independent audit, working with auditors to minimize audit time and expense.

10. Prepares monthly finance report for City Council, Finance Director, Accounting and Budget managers and the City website; performs analysis and research of YTD actual activity against budgeted and prior year activity.

11. Prepares and reports business, sales, and leasehold taxes of Citywide businesses and operations to the WA State Department of Revenue.

12. Researches and maintains understanding of current GAAP and BARS requirements and federal, state, and local regulations relevant to accounting problems and solutions.

13. Responds to Public Disclosure Requests; provides financial information as required.

14. Communicates with outside agencies to resolve problems, provide information, explain accounting procedures and discuss data anomalies or status.

15. Accountant II's may be assigned lead responsibility for special and on-going accounting assignments such as the annual State Financial Report, Grants Accounting, and Indirect Cost Allocation Plan under the direction of the Accounting Manager.

ACCOUNTANT III

1. Performs all functions listed above.

2. Under the direction of the Accounting Manager, prepares the CAFR; including financial statements, notes, statistical sections, required supplementary information, required state schedules, schedule of expenditures of Federal awards, and major fund analysis; in accordance with GAAP and GASB standards; striving to meet or exceed the standards of the Governmental Finance Officers Association (GFOA) for Excellence in Financial Reporting.

3. Liaises with the State Auditor's office as assigned; providing extensive information, preparing reconciliation schedules and attesting to the validity of audit information for the annual WA State Financial Audit.

4. Implements new GASB and BARS accounting standards; proactively identifies new accounting standards, completes analysis of effect, proposes implementation method, coordinates project, prepares workpapers/analysis.

5. Performs year-end closing; preparing journal entries; recording current debt, investment activity, accruals, revolving loans, capital assets; verifying and tying out various balance sheet accounts, updating estimates, creating allowance for doubtful accounts; working with Citywide departments gathering grant and capital asset project data to assure completion of process.

6. Tracks investments, maintains investment software, reconciles investments with Bank Safekeeping statements, allocates investment interest to appropriate funds, and prepares monthly cash and investment reconciliation status reports.

7. Maintains the City's capital asset records; overseeing the entry, tracking, and inventory counts, preparing GL entries to record acquisitions, donations, CIP, disposition sales and retirements, depreciation, and reconciles the GL to the detailed subsidiary fixed asset records.

8. Monitors and tracks compliance with City debt; providing financial data and analysis for issuance of debt; monitors/ensures that City's annual debt service payments are timely; tracks bonds proceeds spending schedule to monitor compliance with the Federal arbitrage rebate rules and regulations.

ADDITIONAL WORK PERFORMED:

1. Assists Accounting Manager to develop accounting policies and procedures that establish appropriate methods for capturing reliable accounting data.

2. Works with Information Technology Services Department to develop system programming support necessary to address accounting needs.

3. Acts in accordance with City-wide and departmental goals and work programs.

4. Performs other related work of a similar nature or level.

PERFORMANCE REQUIREMENTS (Knowledge, Skills, Abilities)

Knowledge of:

- Generally Accepted Accounting Principles (GAAP)
- Washington State Budgeting, Accounting, and Reporting System (BARS)
- Government Accounting Standard Board (GASB) Pronouncements
- Washington State Auditor's Office (SAO) financial reporting rules and requirements
- Government Accounting, Auditing, and Financial Reporting (GAAFR) rules
- Comprehensive Financial Annual Reporting (CAFR) requirements
  Washington Finance Officers Association (WFOA) training and award opportunities
- Government Finance Officers Association (GFOA) training and award opportunities
- Washington State Department of Revenue (DOR) tax rules and reporting requirements
- United States Census Bureau (USCB) LEOFF pension reporting
- Cost accounting principles and the ability to apply them
- Electronic accounting procedures and systems
- City of Bellingham Municipal Code, ordinances, operations, policies and procedures

Skill in:

- Strong problem solving, decision making and time management skills and attention to detail
- Strong computer skills
- Accurate advanced mathematical skills
- Interpersonal skills including tact, patience and courtesy
- Effective professional and positive interactions with difficult individuals
- Recordkeeping and data entry
- Report preparation and distribution
- Written communication skills ensuring correct grammar, spelling, punctuation and vocabulary

Ability to:

- Maintain accurate financial and statistical records

- Analyze complex financial statements and reports
- Perform financial, statistical, budgetary and cost analysis
- Provide technical expertise and information regarding accounting principles, practices, and policies
- Prepare clear, concise, and comprehensive financial, statistical, and narrative reports
- Perform internal control checks
- Use, understand, assess needs and implement complex automated financial information systems
- Understand, interpret, and apply legal and financial documents, rules, and regulations
- Perform a variety of mathematical and statistical calculations quickly and accurately
- Use independent, professional judgment to interpret laws and regulations
- Define problems, collect data, draw conclusions; apply common sense to solve complex problems; and deal with a variety of variables in situations where only limited standardization exists
- Assure accounting procedure and practices compliance
- Assess financial system needs and implements procedures for efficient financial management improving electronic accounting procedures and systems
- Maintain sustained attention to detail working under the pressure of rigid deadlines
- Work effectively on several projects concurrently
- Establish and maintain cooperative working relationships with other departments, outside agencies, and the general public
- Communicate detailed accounting information clearly, concisely and effectively both orally and in writing
- Work independently from general instructions and broad work expectations
- Organize work for maximum efficiency
- Participate as a contributing member and leader of a service-oriented team
- Adhere to current professional standards

- Seek out and attend continuing education opportunities.
- Maintain consistent and punctual attendance.
- Ability and willingness to demonstrate the Public Service Competencies of Service Orientation, Results Orientation, and Teamwork and Cooperation
- Physical ability to perform the essential functions of the job, including:
    - Frequently operate a computer and read a computer screen or typewritten page;
    - Frequently communicate verbally;
    - Stand or sit for long periods of time;
    - Move between work sites.

WORKING ENVIRONMENT:

Work is performed in an office environment. Works extensively at a computer workstation. Occasional visits to operating departments in various locations is required.

EXPERIENCE AND TRAINING REQUIREMENTS:

- This job description documents the full range of duties for an Accountant at the City of Bellingham. Positions will be filled at the appropriate level based on requisite experience and training.

  Incumbents appointed to Accountant I are expected to perform the full range of Accountant I/II duties operating under the direction and guidance of more senior staff and are intended, over time, to demonstrate the competencies necessary to rise to the Accountant II level.

  Incumbents appointed to the Accountant II level are expected to perform the full range of Accountant I/II duties independently under general supervision and guidance after an initial training period. It is expected that Accountants I and II will assume progressively responsible tasks independently.

  Incumbents at the Accountant III level are expected to perform the full range of experienced professional municipal accounting work independently under general supervision. Incumbents are responsible for planning and carrying out assignments, resolving most conflicts that arise, coordinating work with others, providing technical leadership to subordinate staff and interpreting policies on own initiative within the context of established objectives and professional guidelines while keeping supervisor informed of progress and potentially controversial matters.

- Incumbents may receive a non-competitive promotion when they meet minimum experience and training requirements for the next level and demonstrate capability, provided adequate work and funding is available.

Accountant I:

- Bachelor's degree in Accounting, Finance, or directly related field required.
- Professional accounting experience preferred.
- Knowledge and experience in using integrated accounting software applications and developing worksheets using electronic spreadsheet application software required.
- An equivalent combination of education and experience sufficient to provide the applicant with the knowledge, skills, and abilities to successfully perform the essential functions of the job will be considered.

Accountant II:

- Meets the requirements for Accountant I.
- Minimum of three years of progressively responsible professional accounting experience demonstrating full range of professional competency and experience providing technical leadership to junior professional staff required.
- CPA or CMA, or equivalent knowledge and experience desired.
- An equivalent combination of education and experience sufficient to provide the applicant with the knowledge, skills, and abilities to successfully perform the essential functions of the job will be considered.

Accountant III:

- Bachelor's degree in Accounting, Finance or directly related field required.
- Minimum of five years of professional governmental accounting experience demonstrating full range of professional competency.
- Experience providing technical leadership to professional staff.
- Certified Public Accountant (CPA), Certified Management Accountant (CMA) or equivalent licensure preferred.
- An equivalent combination of education and experience sufficient to provide the applicant with the knowledge, skills, and abilities to successfully perform the essential functions of the job will be considered.

NECESSARY SPECIAL REQUIREMENTS:

- Employment contingent upon passing a criminal conviction and local background check.

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