

CITY OF PULLMAN, WASHINGTON

CLASS SPECIFICATION

ACCOUNTANT

1207

GENERAL PURPOSE:

Performs professional work in the maintenance of accounting systems with emphasis on internal control, auditing, financial reporting and maintenance of the City's general ledger; performs related work as required.

CLASSIFICATION SUMMARY:

The principal function of an employee in this class is to perform professional and technical phases of accounting work dealing primarily with internal auditing of accounts, including computerized accounting records (BARS, GAAP, GASB), and preparation of financial reports and maintenance of the general ledger. Work is performed with considerable independence and latitude to perform work, adjust priorities or recommend changes to existing policies and/or department procedures to the Accounting Manager. The Accountant reports to the Accounting Manager who reviews work for the accuracy and integrity of accounting and financial records.

ILLUSTRATIVE EXAMPLES OF ESSENTIAL DUTIES AND RESPONSIBILITIES:

Reviews new BARS, GAAP and GASB guidelines; works with the Accounting Manager to determine methods to implement changes in the city's accounting and financial management procedures; implements changes to comply with regulations and professional standards.

Performs mandated municipal accounting and reporting function in accordance with BARS, GAAP and GASB guidelines; prepares financial statements; maintains accounting records for various City funds; balances funds and records.

Prepares monthly journal entries for all funds, balances general ledger and monitors accounts; prepares the annual financial report; monitors daily cash flow of numerous bank accounts; reconciles bank and other statements.

Audits employee changes and adjustments prior to payroll preparation; audits internal control functions related to payroll, accounts payable and receivable; ensures accuracy of input and output data of Accounting Specialists; reconciles, creates and remits W-2's and 1099's at fiscal year end; serves as lead worker to resolve unusual situations and problems that Accounting Specialists encounter; works with State auditors to respond to questions and follow-up on requested changes;

Prepares and remits monthly and quarterly leasehold, excise and payroll tax returns; manages the accounting for donations, Federal grants, PFC's and vendor commissions; Performs all aspects of payroll to ensure compliance with all applicable federal and state laws, rules and regulations, and all bargaining agreements and city personnel policies; reviews changes to payroll laws and regulations and audits conformance by departments; prepares all required payroll reports; calculates overtime payments as required by the Fair Labor Standards Act.

Performs general ledger accounting work; sets up new funds as needed including revenue, expenditure, and general ledger accounts; enters proper summary codes, and audits for proper functioning; notifies departments of changes and provides assistance as required.

Works with state auditors; provides requested information; responds to questions from auditors; follows up on audit findings by making required changes in the system.

Administers state agency reporting for monthly retirement benefits.

Trains employees on Eden Gold Accounting software program.

Performs special project research, analysis, and report writing work as assigned.

OTHER JOB FUNCTIONS:

May perform the same work as Accounting Specialists as needed. Performs other tasks as assigned.

SELECTION FACTORS:

(Applicants should describe their previous experience and training for each of the following selection factors. These factors will be the basis for selecting the most qualified applicants to be interviewed. Candidates selected for employment must satisfactorily demonstrate possession of these factors during a prescribed probationary period, and afterwards, for continued employment.)

Knowledge of:

- Governmental accounting, auditing, and reporting principles and practices and skill in their application;
- Payroll policies, practices and procedures;
- FASB, BARS and GASB requirements and skill in their application;
- Accounting codes, classifications, and terminology pertinent to accounts maintenance activities;
- Accounts payable, accounts receivable, payroll, or other general bookkeeping procedures on a computerized system.

Ability to:

- Maintain financial records and prepare accounting reports and statements;
- Audit financial reports and records, recognize inconsistencies and correct problems;
- Analyze, develop and implement accounting manuals, standards and requirements;
- Learn and develop proficiency in the operation of the City's Novell system and Eden software;
- Communicate and instruct others in necessary input requirements;
- Make mathematical computations with speed and accuracy using a 10-key adding machine by touch, as required by the position;
- Print and write legibly;
- Provide technical assistance to department personnel in a pleasant and courteous manner;
- Prepare accurate and concise reports of accounting and/or financial status;
- Establish and maintain effective working relationships with supervisors, department personnel, and other city employees;
- Provide quality services in a cost-effective manner and to recommend improved methods of performing the work;
- Physically perform the essential functions of the job.

MINIMUM QUALIFICATIONS:

(Persons applying for a position of this class should have any combination of the following experience and training.)

Bachelor's Degree in Accounting; Two years of experience in governmental accounting and/or financial management is preferred; or any equivalent combination of experience and training.

TOOLS AND EQUIPMENT USED:

Desktop/Server Windows-based system and Eden software, 10-key calculator; check and warrant signer; typewriter; phone; copy machine; fax machine.

WORK ENVIRONMENT:

(The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.)

Work is performed primarily in an office environment while sitting at a desk or computer terminal or while standing at a counter for extended periods of time. Physical exertion may be required to lift office supplies.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

FLSA Class: Non-Exempt

Adopted: 9/82 Revised: 9/91, 3/94, 6/99

Retitled and revised from Principal Accounting Specialist, 9/03