

City of Bellingham

Classification Specification

CLASS TITLE	Accountant 1 & 2
DEPARTMENT	Finance
UNION:	231
SG:	7/8
CS:	N
FLSA:	N
EE04CODE:	PR

NATURE OF WORK:

Position 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. May be assigned lead responsibility on special projects.

DISTINGUISHING CHARACTERISTICS:

This is a professional accounting position distinguished from other accounting related positions by the depth and breadth of knowledge necessary to perform complex accounting procedures, maintain complex records and produce appropriate and accurate reports necessary for management decisions.

SUPERVISORY RELATIONSHIPS:

Reports to the Accounting Manager. Works independently, obtaining guidance from management, mutual assistance from other accountants, and supplemental support from other accounting staff, as needed. May direct the work of others as assigned.

ESSENTIAL FUNCTIONS:

1. Familiarizes self with operating activities of assigned operations 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. Maintains the integrity of computerized accounting journals, ledgers, and other financial records. Uses worksheets to support entries in the general ledger using contemporary standards and tools.
5. 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.
6. Working with Financial Analyst, analyzes departmental internal controls and arranges to correct deficiencies and/or assist in implementing new controls to comply with audit recommendations and internal control standards and policies.
7. Coordinates integration of a variety of electronic accounting sub-systems including Payroll, Accounts Payable, Cash Receipting, Project Costing, Fixed Assets, and Inventory Sales into the General Accounting System. Develops and performs checks and balances to ensure accurate collection and transfer of data.
8. 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.
9. Researches and maintains understanding of current GAAP and BARS requirements and federal, state, and local regulations relevant to accounting problems and solutions.
10. Performs lead responsibility for special and on-going accounting assignments such as the annual State Financial Report, Grants Accounting, and Indirect Cost Allocation Plan.

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. Performs other duties within the scope of this classification, as assigned.

KNOWLEDGE AND SKILLS:

- Knowledge of generally accepted accounting principles (GAAP) and the Washington State Budgeting, Accounting, and Reporting System (BARS).
- Knowledge of cost accounting principles and the ability to apply them.
- Knowledge of and ability to apply applicable federal, state, and local regulations.
- Knowledge of and ability to develop, install, and improve electronic accounting procedures and systems.
- Ability to adhere to current professional standards and willingness to seek training as needed.
- Ability to prepare comprehensive financial statements, reports, and summaries.
- Ability to research accounting problems, analyze data, and write and present detailed recommendations.

- Strong problem solving/decision-making and time management skills and attention to detail.
- Ability to work independently and perform as a project leader when assigned.
- Ability to establish and maintain cooperative working relationships with other departments, outside agencies, and the general public.
- Ability to direct the work of others.
- Ability to develop and maintain complex spreadsheet documents. Ability and willingness to learn new applications and techniques.
- Strong computer skills including data entry/retrieval, word processing, and spreadsheet applications.
- Excellent oral and written communication skills including the ability to effectively communicate accounting concepts and information regarding complex financial transactions and reports to non-accounting personnel.
- Ability and willingness to maintain the absolute confidentiality of sensitive files, data, and materials accessed, discussed or observed while working with City staff.
- Physical ability necessary to perform essential functions of this job.

WORKING ENVIRONMENT:

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

EXPERIENCE AND TRAINING REQUIREMENTS:

- This classification specification documents the full range of duties for an Accountant 2, but Accountant positions may be filled at the Accountant 1 level. Incumbents appointed to Accountant 1 are expected to perform the full range of duties operating under the direction of more senior staff and are intended, over time, to demonstrate the competencies necessary to rise to the Accountant 2 level.
- If filled as Accountant 1, 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. It is expected that Accountants 1 will assume progressively responsible tasks independently.

Accountant 1:

- Bachelor's degree in Accounting, Finance, or directly related field required.
- Minimum of two years of progressively responsible professional accounting experience preferred.
- Knowledge and experience in using integrated accounting software applications and developing worksheets using electronic spreadsheet application software required.
- A combination of education and experience, which provides the applicant with required knowledge, skills, and abilities to perform the job, will be considered.

Accountant 2:

- Meets the requirements for Accountant 1.

- Minimum of four 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.
- A combination of education and experience, which provides the applicant with required knowledge, skills, and abilities to perform the job, will be considered.

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