CITY OF PULLMAN, WASHINGTON
CLASS SPECIFICATION

ACCOUNTING MANAGER 1209

GENERAL PURPOSE:
Supervises, audits, and performs accounting and administrative work relating to governmental fund accounting and reporting systems, investment management, payroll, accounts payable, accounts receivable, fixed asset programs and general ledger compliance with laws, policies, codes and regulations of governing agencies.

CLASSIFICATION SUMMARY:
The primary function of an employee in this class is to manage the City's investments and to supervise and perform detailed accounting, auditing and financial recording procedures to ensure the City's financial records are accurate and comply with established rules and procedures. The Accounting Manager serves as an investment manager purchasing investments, redeeming investments, and managing cash position in each fund and in each bank account. The Accounting Manager also supervises the day-to-day operations of the Finance Department with oversight responsibility for payroll, auditing, accounts payable/receivable, and cashiering. The Accounting Manager often assists or trains departments with accounting tasks and/or explains processes and procedures for consistency and compliance with rules and regulations. Supervision is exercised over all Accounting Specialists involved in varied aspects of the City's accounting and financial system. The Accounting Manager reports to the Finance Director who reviews work for the accuracy and integrity of accounting and financial records and reports in compliance with City Council, State Auditor's Office, BARS, GAAP, and GASB requirements. Work is performed independently with extensive latitude to exercise independent judgment within the framework of existing policies, laws, ordinances and department procedures.

ILLUSTRATIVE EXAMPLES OF ESSENTIAL DUTIES AND RESPONSIBILITIES:

Supervises and audits the work of Accounting staff who perform work related to the city's payroll system, general ledger, accounts receivable, accounts payable, utility billing and cashiering to ensure compliance with all applicable federal and state laws, rules and regulations, and ensure compliance with bargaining agreements and city personnel policies.

Serves as investment manager, following guidelines developed with the Finance Director; performs cash transfers for investment purposes under the direction of the city's investment policy; manages the cash position of the city including, but not limited to, daily, weekly and monthly bank reconciliation of various bank accounts and fund balances, coordinates all banking relations and services; responsible for all cashiering functions throughout the City.

Prepares the Comprehensive Annual Financial Report which includes all governmental, special revenue, construction, enterprise and internal service funds. Prepares and preserves fixed asset ledgers, property control and inventory, records retention and maintain ledgers and records of all funds.

Provides training in technical accounting and internal system control assistance to accounting staff and other city accounting and management personnel; coordinates ambulance billing and utility billing with off-site personnel.

Performs general ledger accounting work by making opening entries to the general ledger at the beginning of the budget year, all entries during the year, and closing entries at the end of the year; balances revenue and expenditure reports to the general ledger; balances general ledger cash and investment accounts to bank statements; runs trial balances and balances general ledger accounts to subsidiary accounts.

Analyzes, prepares and audits a variety of complex governmental financial statements and reports; draws conclusions and makes appropriate recommendations in conformance with generally accepted accounting principles; audits, establishes, and recommends internal controls for the city's accounting system in accordance with BARS, State Auditor's office, GAAP, and GASB requirements.

Supervises and evaluates performance of assigned personnel; assists in the interview and selection of new employees; evaluates and disciplines employees according to city policies and procedures; responsible for staff development of all accounting staff.

Accounts for grants, local investment districts (LID) and related bond issues and other long-term debt of the city; monitors related revenues and/or expenditures; analyzes available cash balances, computes total costs and submit reimbursement requests for grants; prepares annual debt service schedules, and initiates bond calls in accordance with state law and city codes.

Assures compliance with laws, policies, codes, and regulations governing municipal accounting; maintains high standards of professional accounting and auditing; develops and revises the City's accounting manual.

Reviews new BARS, GAAP, and GASB directives; determines methods to implement necessary
changes in the city's accounting and financial management procedures, and implements changes to comply with regulations and professional standards; 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 training and assistance as required.

Operates networked personal computers using proprietary financial software, plus worksheet, database, and word processing software (preferably Microsoft Office); supervises and controls computer-based financial systems.

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

Attends work on a regular and dependable basis.

Interacts in a professional and respectful manner with city staff and the public.

OTHER JOB FUNCTIONS:

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 principles and practices, public finance, payroll systems, internal controls, and computerized financial systems and skill in their application;
- Professional level accounting (GAAP), auditing and reporting principles and practices and skill in their application;
- Computerized accounting practices on a computer network with Eden Systems or comparable software as required by the position;
- Preparation of financial statements and comprehensive accounting reports;
- State and federal tax regulations;
- Investment practices, bond accounting, and cash management;
- Supervisory practices and processes.

Ability to:
- Supervise and evaluate the work of others and provide guidance and direction to subordinates;
- Establish and maintain effective working relationships and training opportunities with city staff;
- Read, interpret, apply and explain municipal codes, rules, regulations, policies, and procedures;
- Work independently with little direction;
- Understand, execute and explain complex oral and written instructions;
- Evaluate current financial systems for quality control, and to take the initiative to propose alternative procedures;
- Analyze technical workflow and personnel-related problems and develop appropriate solutions;
- 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.)

Five or more years of increasingly responsible supervisory and professional accounting experience in municipal or governmental accounting; bachelor's degree in accounting, finance, or closely related field; or substituting college level course work or training in governmental accounting, financial management or supervision for up to one year of the experience; or any equivalent combination of experience and training. Must be bondable. CPA preferred

TOOLS AND EQUIPMENT USED:

Personal networked computer, utilizing Eden Systems and Windows 98/Microsoft Office 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. Workplace poses quiet to moderately noisy environment. Sufficient powers of observation are required to analyze detailed accounting reports and ledgers and observe the work of subordinate staff. Physical exertion is required to lift office supplies and work materials from overhead and from the floor.

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: Exempt
Adopted: 2/99 Revised: 6/99, 12/01