

CITY OF CHATTANOOGA
Classification Specification Title: Accountant 1

Department: Finance

Pay Grade: GS.11

Supervision Received From: Accounting Manager

FLSA Status: Exempt

Supervisory Responsibility For: None

Established: 6/29/07

Revision Dates: 8/27/24;

10/20/23; 1/24/23

CLASSIFICATION SUMMARY:

Incumbents in this classification are responsible for performing professional accounting work by applying Generally Accepted Accounting Principles (GAAP) to analyze, research and compile financial data. Responsibilities include timely, accurate recording of financial transactions to ensure accurate presentation of the financial statements of the City. Areas of responsibility include general ledger, expenditure ledger, revenue ledger, payroll posting and taxes, capital assets, deferred compensation, grants, and employee benefits. Must be familiar with federal, state and local requirements and demonstrate compliance with IRS regulations. Duties also include providing input to the City's Annual Comprehensive Financial Report (ACFR). Works under limited supervision and work requires employees to use independent professional judgment. All duties are to be done in a professional, competent and confidential manner and should conform to the Federal Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB) and Office of Management and Budget (OMB) federal award regulations.

SERIES LEVEL:

The Accountant 1 is the first level of a three-level accountant series.

ESSENTIAL FUNCTIONS:

(The following duties ARE NOT intended to serve as a comprehensive list of all duties performed by all employees in this classification, only a representative summary of the primary duties and responsibilities. Incumbent(s) may not be required to perform all duties listed and may be required to perform additional, position-specific duties.)

Prepares a variety of financial statements, schedules, note disclosures, statistics and reports for the City's Annual Comprehensive Financial Report (ACFR), and the Popular Annual Financial Report (PAFR) for management review and auditing activities, ensuring compliance with Generally Accepted Accounting Principles (GAAP).

Performs fund and accrual accounting for various governmental and proprietary funds and component units. Maintains accounting records for proprietary funds; and analyzes information to determine entries required to convert from modified accrual to full accrual accounting for year-end financial reporting of all proprietary funds.

Prepares, reviews and analyzes accounting entries and records which includes documenting errors and inconsistencies; communicating issues to management and suggesting appropriate courses of action; implements corrective actions to ensure accuracy and completeness of data.

Reconciles bank statements to the accounting records and performs required follow-up with financial institutions and internal departments to maintain accurate accountability of City funds. Analyzes City-wide purchases to determine capitalization for fixed assets based on established guidelines; prepares and updates additions to fixed assets; prepares year-end schedules for the external auditors in connection with fixed assets, including items in the ACFR and Notes to the financial statements. Interacts with external auditors; provides financial statements, schedules and performs analytical analysis.

Provides guidance to internal departments on grant compliance, capital assets, revenue collection, travel, uniform/tool allowance, tuition reimbursement and other related issues. Serves as the primary contact with Fiscal Analysts and Managers in departments to provide guidance in the preparation of payment and receipt documents, policy compliance and applying proper operating procedures. Leads in the setup and training of new software implementation for the City's financial systems.

Processes payroll taxes, 1099s, W2s, pension payments, deferred compensation, and unemployment taxes in compliance with applicable Federal and State regulations. Analyzes historical property tax receipts to determine the uncollectible amount and records the proper delinquent amounts.

Performs a detailed review annually of outstanding checks; prepares and submits unclaimed funds escheatment to the State.

Facilitates in the content requirements in order to achieve the Government Financial Officers Association (GFOA) Award for Excellence in Financial Reporting.

Attends education and training seminars to stay current on changes to state, federal, and local compliance regulations and requirements.

Must meet regular attendance requirements.

Must be able to maintain good interpersonal relationships with staff, co-workers, managers, and citizens.

Must accomplish the essential functions of the job, with or without reasonable accommodations, in a timely manner.

Performs other duties as assigned.

DEPARTMENT SPECIFIC DUTIES (if any):

MINIMUM QUALIFICATIONS:

Bachelor's degree in Accounting, Finance or related field with one (1) year of equivalent experience in or related to accounting; or any combination of equivalent experience and education.

All employees must maintain Tennessee residency from the date of hire.

LICENSING AND CERTIFICATIONS:

None

KNOWLEDGE AND SKILLS:

Knowledge of accounting principles; mathematical principles; analytical methods; payroll processes; 1099 reporting requirements; applicable Federal, State and Local laws, rules, regulations and standards; financial and governmental accounting principles, practices and requirements; automated financial accounting systems; statistical methods; electronic data processing principles; GASB requirements and the Government Finance Officers Association requirements concerning the Certificate of Achievement for Excellence in Financial Reporting. Skill in preparing a variety of financial statements, forms, schedules, disclosures and statistics; processing payroll taxes and deductions; preparing and maintaining accounting records and information; reconciling accounts; using a computer and related software applications; preparing reports; interpreting, analyzing and exercising independent and decisive judgment; securely handles confidential information; communication and interpersonal skills as applied to interaction with coworkers, supervisor, and the general public, sufficient to exchange or convey information and to receive work direction.

PHYSICAL DEMANDS:

Positions in this class typically require reaching, fingering, grasping, talking, hearing, seeing and repetitive motions.

WORK ENVIRONMENT:

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

SPECIAL REQUIREMENTS:

Safety Sensitive: N

Department of Transportation - CDL: N

Child Sensitive: N

The City of Chattanooga, Tennessee is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourage both prospective and current employees to discuss potential accommodations with the employer.