

**CITY OF CHATTANOOGA**  
**Classification Specification Title: Accountant 2**

**Department: Finance**

**Pay Grade: GS.12**

**Supervision Received From: Accountant Manager**

**FLSA Status: Exempt**

**Supervisory Responsibility For: None**

**Established: 6/29/07**

**Revision Dates: 8/27/24;**

**10/20/23; 1/11/23**

**CLASSIFICATION SUMMARY:**

Incumbents in this classification are to be subject matter experts, using independent professional judgment, and perform complex accounting activities in accordance with Generally Accepted Accounting Principles (GAAP) and federal, state, and local laws and legislation. Prepare financial reporting and financial schedules for the City's Annual Comprehensive Financial Report (ACFR) and prepare the annual Industrial Development Board of the City of Chattanooga (IDB) Financial Report. 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. Responsible for providing professional guidance to lower-level staff. Works under general supervision.

**SERIES LEVEL:**

Accountant 2 is the second 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.)*

Independently analyze, research and compile financial data, prepare reports, and review policies and procedures.

Provide guidance and assistance to other professional financial staff throughout the City by communicating issues and suggesting appropriate courses of action or making corrections to financial records.

Implement and maintain accounting systems and procedures and attend education and training seminars to stay current on changes to state, federal, and local compliance regulations and requirements.

Observe and interpret situations to determine the needed course of action. Maintain an ethical responsibility to the public for accurate financial reporting.

Utilize mathematical reasoning in problem-solving. Must exercise professional judgment in prioritizing tasks to meet management's expectations and deadlines. Take ownership of the tasks when situations arise which are not specifically covered by City policy or where policy is not

clear. Provide leadership to departments through assistance with the resolution of financial issues. Utilize knowledge and experience to comply with federal and state guidelines and requirements. Analyze budget to actual results for annual appropriated budgets and multi-year budgets and capital projects. Work under limited supervision and use independent judgment and discretion

Prepare a variety of financial statements, schedules, note disclosures, statistics and reports for the City's ACFR. Assist with auditing activities, ensuring compliance with GAAP, including content requirements in order to achieve the Government Financial Officers Association (GFOA) Award for Excellence in Financial Reporting. Also, prepare all financial statements, Management Discussion And Analysis, schedules, and note disclosures for City's IDB annual Financial Report.

Prepare and present the quarterly finance report in the IDB monthly board meeting. Calculate and report the Tax Increment Financing (TIF) activities, Other Post-Employment Benefit (OPEB) activities, Volkswagen's State and Local incentive grants, City's Health, Education and Housing Facility Board (HEB) activities, and enterprise fund activities.

Analyzes information to determine entries required to convert from modified accrual to full accrual accounting. Prepares, reviews and analyzes accounting entries and records which includes documenting errors and inconsistencies; correcting and approving payment documents; communicating issues to management and suggesting appropriate courses of action and implementing corrective actions to ensure accuracy and completeness of data. Securely handles confidential information.

Provides guidance to Financial Managers and Fiscal Analysts within city departments and agencies in the preparation of payment, policy compliance, and applying proper operating procedures. Serve as a liaison with internal departments to provide guidance in the preparation of payment and receipt documents, clarifying policies and applying proper operating procedures.

Lead in the setup and training of Enterprise Resource Planning (ERP) system implementation for the City's financial system. Participating in testing processes for necessary patches and upgrades. Designs and creates a wide variety of financial reports using report writer tools for management and city department personnel as needed. Investigate and resolve complex software issues related to processing errors, posting errors, and reporting errors. Actively monitor and process employee reimbursement in the city's ERP module; troubleshoot, assist, and train employees on questions of all aspects relating to the reimbursement module.

Compile, analyze, and research financial data and accounting records to communicate financial information to departments to assist in their decision-making process. Review and analyze financial reports for externally managed City activities which include assessing and communicating weaknesses to management and making appropriate recommendations; determining and applying appropriate accounting treatment; preparing schedules and communications for submission to internal and external auditors and performing related activities.

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 and four (4) years of professional accounting experience or any combination of equivalent experience and education.

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

LICENSING AND CERTIFICATIONS:

Certified Public Accountant (CPA) or Certified Municipal Finance Officer (CMFO) preferred

KNOWLEDGE AND SKILLS:

Knowledge of accounting and mathematical principles; analytical methods; payroll processes; applicable Federal, State and Local laws, rules, regulations and standards; financial and governmental accounting principles and practices; investment banking principles; GAAP requirements; automated financial accounting systems; statistical methods; electronic data processing principles; GASB requirements and the GFOA requirements concerning the Certificate of Achievement for Excellence in Financial Reporting.

Skill in prioritizing and assigning work; preparing a variety of financial statements, forms, schedules, disclosures and statistics; handling multiple tasks simultaneously; conducting research; processing payroll taxes and deductions; preparing and maintaining accounting records and information; reconciling accounts; interpreting and applying applicable laws, rules, regulations and standards; preparing reports; interpreting, analyzing and exercising independent and decisive judgment and 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.