

CITY OF CHATTANOOGA
Classification Specification Title: Accountant 3

Department: Finance

Pay Grade: GS.13

Supervision Received From: Accounting Manager

FLSA Status: Exempt

Supervisory Responsibility For: None

Established: 3/11/14

Revision Dates: 8/27/24;

10/20/23; 1/11/23

CLASSIFICATION SUMMARY:

Incumbents in this classification report to the Accounting Manager. Responsibilities include directing priorities of and providing professional guidance to other professional accounting staff, including supervision in the absence of the Accounting Manager. Must maintain up-to-date knowledge by attending education and training seminars of Generally Accepted Accounting Principles (GAAP), accounting requirements of the Government Accounting Standards Board (GASB), the Office of Management and Budget (OMB) federal award regulations; federal, state, and local accounting and regulatory reporting requirements; a technical working knowledge of accounting on both a modified accrual and full accrual basis; grant and project accounting; and of the City's budget; and computer system interface testing and troubleshooting. Manages the Annual Comprehensive Financial Report (ACFR) calendar, ensuring all staff assignments are completed timely and accurately; prepares debt analysis for rating agencies in preparation for rating surveillance and issuance of new or refunding debt; ensures the City's long-term debt schedule is completed and timely paid; serves as a quality control point for financial reporting. Work requires the use of independent professional judgment. Securely handle confidential and private information. Works under limited supervision and uses independent judgment and discretion.

SERIES LEVEL:

The Accountant 3 is the third 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.)

Assists Accounting Manager with supervision of staff to include prioritizing and assigning work; reviewing and approving journal entries; conducting performance evaluations; ensuring staff is trained; ensuring that employees follow policies and procedures; providing recommendations for hiring and termination.

Provides professional guidance to lower level professional accounting staff, while assisting the Accounting Manager with day-to-day operations of the accounting functions which includes

planning, coordinating, administering and evaluating programs, projects, processes, procedures, goals, objectives, systems and/or standards; ensures compliance with federal, state and local laws, regulations, codes, standards, policies and procedures.

Assists Fiscal Analysts and Financial Managers throughout city departments in the setup of accounting segments to ensure that proper accounting transactions, activities, and reporting are made in accordance with Generally Accepted Accounting Principles (GAAP), policy compliance and applying proper operating procedures including revenue collection, expenses, travel and tuition reimbursement. Assist and train department Fiscal Analysts and Financial Managers on accounting issues, enterprise resource planning (ERP) system, and financial reports. Leads in the setup and training of new software implementation for the City's financial systems.

Interprets, researches and helps implement changes to GAAP and GASB accounting standards. Designs reporting to facilitate the preparation of the Annual Comprehensive Financial Report (ACFR) and interim financial statements for bond issues; coordinates the final production of the ACFR including content requirements in order to achieve the Government Financial Officers Association (GFOA) Award for Excellence in Financial Reporting. Designs and creates a wide variety of financial reports using report writer tools for management and city department personnel as needed and participating in testing processes for necessary patches and upgrades.

Prepares a variety of financial statements on a modified accrual and full accrual basis, schedules, note disclosures, statistics, and reports for the City's ACFR and for management review and auditing activities, ensuring compliance with (GAAP). Develops financial and supporting schedules for external auditors and responds to letters of confirmation and detailed questions; reviews payment and collection documents for inclusion in auditing files.

Analyzes budget to actual results for annual appropriated budgets and multi-year budgets for grants and capital projects.

Recommends and makes changes to the Chart of Accounts as needed.

Prepares journal entries related to collections, assets, liabilities and revenues to maintain records in accordance with Generally Accepted Accounting Principles (GAAP) and with Governmental Accounting Standards Board (GASB) rules on accounting practices.

Prepares, reviews and approves a variety of accounting transactions and activities which includes journal entries prior to posting; the electronic transmission of funds for payroll taxes; access to the financial software system; requests for scheduled financial reports; requests for new funds; requests for new segments in the accounting structure; daily accounts payable check runs and other related items.

Compiles, analyzes and researches financial data and accounting records to communicate financial information. Reviews and analyzes financial reports for externally managed City activities which includes 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.

Participates in/on a variety of meetings, committees, task forces, and/or other related groups in order to receive and/or convey information.

Interacts with external auditors, rating agencies, state and federal agencies; provides financial statements, schedules and performs analytical analysis.

Responsible for testing new computer system interfaces and troubleshooting, as well as investigating and resolving complex software interfaces related to posting and reporting errors.

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 five (5) years of experience engaging in professional accounting activities, such as preparing a variety of financial statements and performing fund/accrual accounting for governmental funds; or any combination of equivalent experience and education 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), Certified Municipal Finance Officer (CMFO), or Certified Public Finance Officer (CPFO) preferred.

KNOWLEDGE AND SKILLS:

Knowledge of mathematical principles; analytical methods; payroll processes; 1099 reporting requirements; 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 Government Finance Officers Association 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; using a computer and related software applications; 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.