

Town of Plainfield, Massachusetts
Job Description

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| Position Title: | Town Accountant | Grade Level: | |
| Department | Accountant | Date: | |
| Reports to: | Select Board | FLSA Status: | |

Statement of Duties: The Town Accountant provides professional accounting work of an administrative, supervisory and participatory nature with responsibility for maintaining the Town’s fiscal health including but not limited to: maintenance of the Town’s General Ledger; the processing of accounts payable; payroll; and overseeing and monitoring the expenditure of Town funds versus budgetary amounts, classification of revenues and the preparation of various financial reports in accordance with applicable local, State (MGL Chapter 41, Sections 50-61), and/or federal laws and regulations; keeping financial records; auditing of all department financial records; reporting to the State on a yearly basis; and reporting to the Town all receipts and expenditures of the town for the past financial year. The employee is required to perform all similar or related duties.

Supervision Required: Under the administrative direction of the Select Board, the employee plans and carries out regular work in accordance with MA General Laws, accepted standard operating practices and previous training, with substantial responsibility for determining the sequence and timing of actions and substantial independence in planning and organizing the department’s day-to-day work activities including determining the work methods. The employee is expected to solve through experienced judgment most problems of detail or unusual situations by adapting methods or interpreting instructions to resolve the particular problem. Instructions for new assignments or special projects usually consist of statements of desired objectives, deadlines and priorities. Technical and policy problems or changes in procedures are discussed with supervisor, but ordinarily the employee plans the work, lays it out and carries it through to completion independently. Work is generally reviewed only for technical adequacy, appropriateness of actions or decisions, and conformance with policy or other requirements. The methods used in arriving at the end result are not usually reviewed in detail.

Confidentiality: In accordance with the State Public Record Law, the employee has regular access to department-level confidential information such as official personnel files and department records.

Supervisory Responsibility: The employee as a regular part of the position is not regularly required to supervise other department or Town employees.

Judgment: Work is performed based on administrative or municipal policies, general municipal accounting principles, state and federal legislation, or directives that pertain to a specific department or functional area. Extensive judgment and ingenuity are required to develop new or adapt existing methods and approaches to accomplish objectives and/or to deal with new or unusual requirements within the limits of established guidelines, practices, or policies. The employee is recognized as the department or functional area’s authority in interpreting the guidelines, in determining how they should be applied, and in developing operating policies.

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Complexity: Work consists of employing many different concepts, theories, principles, techniques, and practices relating to a professional or administrative field. Assignments typically concern such matters as studying trends in the field for application to the work; assessing services and recommending improvements; planning long range projects; and devising new techniques for application to the work, recommending policies, standards or criteria.

Work Environment: The work environment involves everyday discomforts typical of an office environment with frequent interruptions. Noise or physical surroundings may be distracting, but conditions are generally not unpleasant. The employee is sometimes required to work beyond normal business hours in order to attend Annual or Special Town Meetings, Select Board meetings, and occasional meetings of other town committees as needed.

Nature of Public Contacts: The employee has constant interaction with local, state, and federal government officials, community leaders, and other individuals to protect and promote the municipality's overall interest. The employee must possess a high degree of diplomacy and judgment. Duties require a well-developed sense of strategy and timing in representing the municipality effectively in critical and important situations that may influence the financial well being of the municipality.

Accountability: Consequences of errors, missed deadlines or poor judgment could result in missed deadlines, monetary loss, jeopardize programs, or legal repercussions to the Town.

Occupational Risks: Duties of the job present little potential for injury to the employee. Risk exposure is similar to that found in a municipal office setting.

Essential Functions:

The essential functions or duties listed below are intended only as illustrations of the various type 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.

Maintains comprehensive financial records for the Town including cash books, general ledger, general journal, and subsidiary ledgers in accordance with GAAP and STAT/UMAS.

Monitors all expenditures including payroll and taxes for appropriated fund accounts for the Town. Examines all bills and vouchers for appropriateness of expenditure, accuracy and availability of funds before payment by Treasurer. Responsible for overseeing vendor warrants are completed in its entirety. Responsible for the periodic reporting cycle to all department heads concerning budget balances as well as other required state and/or federal financial reports.

Maintains awareness of financial software computer system changes and improvements and acts as troubleshooter on all accounting systems integration and coordination issues.

Accountable for all general ledger accounts involving revenue and expenditure accounts for the

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Town, which involve cash, property taxes, liens, deferred taxes, motor vehicle excise tax, betterments, agency payable, tax titles, reserved fund balances, special revenue funds, revolving funds, trust funds, water and sewer enterprise accounts.

Responsible for the entering and posting of the Town Treasurer's receipts to general ledger accounts.

Responsible for the reconciliation of the Town Accountant's cash to the Town Treasurer's cash.

Responsible for the updating of the Town Accountant's debt ledgers as principal and interest become due.

Maintains custody of all Town contracts and records of employee benefits.

Responsible for the preparation of the Town's annual operating and capital budgets.

Prepares appropriate local, state, and federal reports as required.

Oversees the preparation of warrants and the processing of bills to be paid. Process accounts payable and denies payment of any inappropriate bills in accordance with state and federal guidelines.

Ensures that funds are expended in accordance with approved annual town meeting appropriation of funds.

Responsible for the preparation of fiscal year-end balance sheets, working with Board of Assessors on State Tax Recap, and preparing appropriation reports for the Select Board and Finance Committee; prepares financial reports as requested.

Accountable to balance and reconcile accounts receivable with the Town Collector, special revenue accounts with Town, trust funds with the Treasurer/Collector Cash book, and payables as appropriate.

Oversees the Town's financial audit when required with outside auditors.

Maintains current knowledge of new legislation, regulations and changes in accounting procedures through publications review, attendance at meetings, conferences and peer associations.

Responsible for compliance with GASB34 and its annual functions regard depreciating fixed assets and other related functions.

Supervises the operation of the town accounting system and oversees its conversion to new data processing systems when required.

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Works cooperatively with all town departments to ensure safe, effective and efficient financial operations and administration.

Responsible for the preparation of a State education report regarding local education expenditures.

Participates in the Town's budget process and assists the Finance Committee in determining budgets to bring to Town Meeting by preparing and updating the Finance Committee Budget Sheet.

Tracks Town Meeting funding to ensure that financial sources are not over-spent during the Town Meeting.

Approves all contracts as to funding and retain as a Town record; tracks and records Reserve Fund transfers as well as line item transfers.

Works with the Town Administrator to prepare the Town Meeting Warrant and handouts for Town Meeting.

Required to attend training seminars or workshops to stay abreast of changes in local, state, and federal laws or regulations applicable to municipal accounting.

Recommended Minimum Qualifications:

Education and Experience: Bachelor's degree or a master craftsman level of trade knowledge in accounting, business administration, or a closely related field; a minimum of three years general ledger accounting experience, preferably in the municipal field and with municipal financial software applications; understanding of policies pertaining to a municipality's payroll, bill paying, and employee leave time, or any combination of education, training and experience which provides the required knowledge, skills and abilities to perform the essential functions of the job.

Special Requirements: Massachusetts Accountants & Auditors Certification is preferred within one (1) year of appointment.

Knowledge, Abilities and Skill

Knowledge: Thorough knowledge of municipal financial laws and regulations, accounting and auditing principles, practices and procedures; thorough knowledge of generally accepted accounting principles, promulgation's of STAT/UMAS, Governmental Accounting Standards Board (GASB), and GAAP accounting standards and applicable Massachusetts General Laws, regarding finance, insurance and procurement; knowledge of municipal budgetary functions; knowledge of financial software applications; thorough knowledge of the operations of town departments.

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Abilities: Ability to develop effective working relationships with department personnel, subordinates and with the general public; ability to express self clearly and concisely orally and in writing. Ability to use office equipment efficiently. Ability to take on multiple tasks in a detailed, organized manner.

Skill: Excellent organizational and detail skills; excellent data processing skill in the use of personal computers and financial software including word processing and spreadsheet applications. Excellent analytical skills. Proficient customer service skills. Proficient oral and written communication skills.

Physical and Mental Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the position's essential functions.

Physical Skills: Little or no physical demands are required to perform the work. Work effort principally involves sitting to perform work tasks, with intermittent periods of stooping, walking, and standing. There may also be some occasional lifting of objects such as office equipment and computer paper.

Motor Skills: Duties are largely mental rather than physical, but the job may occasionally require the application of basic motor skills in order to perform activities such as operating a telephone system, personal computer, office equipment, computer keyboarding, filing and/or sorting of papers.

Visual/Auditory Skills: The employee is required to constantly read documents, personal computer screens and written reports for general understanding and routinely for analytical purposes. The employee must have the auditory ability to listen and comprehend. The employee is not regularly required to determine color differences.

This 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.