

SENIOR ACCOUNTANT

JOB DESCRIPTION

Classification Responsibilities: A Senior Accountant is responsible for one or more sections of Accounting and is expected to display considerable initiative in meeting deadlines, as well as identifying ways to improve and/or streamline processes within their areas of responsibility. They independently perform advanced journey-level accounting analysis and administrative work in the City's Financial Services Department, and can be involved in all areas (including financial statements, notes to the financial statements, budget schedules, and statistical schedules) of the compilation of the Comprehensive Annual Financial Report (CAFR).

Accounts Payable Assignment: Duties include, but are not limited to the following: managing the Accounts Payable (AP) section of the Financial Services Department, which includes planning, scheduling, and coordinating the work in AP, and supervising the AP Accounting Specialist staff; maintaining City policies and procedures for invoice processing, travel reimbursement, petty cash maintenance, procurement, and document management; preparing journal entries to make necessary corrections or adjustments; developing reports to recap AP statistics such as volume, error activity, and lost discounts; researching invoices for Use Tax audits; and interacting with external vendors and City department staff to resolve problems or discrepancies, with a focus on customer service for both internal and external customers.

Accounts Receivable Assignment: A Senior Accountant in this assignment manages the Accounts Receivable section of the Accounting Unit. The most significant element of this work involves preparing the CAFR. Responsibilities include: supervising paraprofessional accounting staff; examining, interpreting, and verifying a wide variety of financial documents and reports; utilizing various sections of the City's accounting system in preparing monthly financial reports and statements related to the Employee Benefit Trust Fund, Workers' Compensation Fund, Property and Public Liability, and Deferred Compensation; preparing the monthly Quality of Life Report; preparing audit schedules; conducting audits of financial records; maintaining and reconciling accounts, closing accounts, and preparing associated reports and statements; conducting detailed accounting studies and preparing reports containing the results; verifying daily entries flowed through the general ledger, researching inconsistencies found, and processing journal vouchers to make necessary corrections and adjustments; monitoring accounts receivable systems; and overseeing the annual 1099 federal tax form filing (including corrections and the B-Notice process). The Senior Accountant in this assignment is also responsible for completing a portion of the CAFR. This class is responsible for performing related duties as required.

Cost Accounting Assignment: This Senior Accountant manages the Cost Accounting function/section, which involves working with the various City departments to gain an understanding of their capital improvement project requirements and setting the projects up correctly in the financial system, processing and maintaining project/financial documentation, understanding and allocating costs and applying overhead, monitoring revenues and expenditures and researching discrepancies, approving Labor Distribution Profiles (LDPRs), and developing financial reports. This assignment performs other duties as required.

General Accounting Assignment: Duties for a Senior Accountant in this assignment include, but are not limited to the following: **Joint Venture:** Day-to-day administration of the City's Intergovernmental

Agreements related to joint ventures; tracking ownership of City joint ventures; tracking the operational activity and ownership of joint ventures, where the City is the lead agency; preparing related schedules and adjustments related to joint ventures for inclusion in the CAFR; and assisting in the preparation of agenda items for the City Council and other committees. ***Community Facilities District (CFDs):*** Bonds tracking of activities (acquisition and construction, debt service, operation and maintenance); overseeing the tracking of the property lots subject to lien (buying and selling of homes), billing, and collecting of special assessments; preparing related schedules and adjustments related to CFD for inclusion in the CAFR. ***Debt and Lease Accounting:*** For the payments and expensing of payments; maintaining and monitoring compliance with bonds; preparing related schedules related to debt and leases for inclusion in the CAFR; monitoring and tracking the City's Arbitrage exposure/liability.

Grants Assignment: Involves working with the various City departments to gain an understanding of their grant and capital improvement project requirements to set the projects up correctly in the financial system, processing and maintaining project/financial documentation; understanding and allocating cost and applying overhead, monitoring revenues and expenditures and researching discrepancies, approving the LDPRs; developing financial reports, and working with departmental staff to prepare financial reporting information including Schedule of Expenditures of Federal Awards (SEFA) schedule; and coordinating the Single Audit with the City's external auditors and the various City Departments. This class performs other duties as required.

Payroll Assignment: Duties include supervising and training paraprofessional staff and reviewing work for accuracy and timeliness, performing administrative tasks relating to the overall preparation of the City's biweekly payroll, organizing and scheduling payroll work to meet standards for accuracy and deadlines, researching and resolving payroll problems, calculating and processing journal vouchers for the biweekly payroll, and reconciling payroll accounts with the general ledger. A Senior Accountant assigned to Payroll is also responsible for working with the Payroll Administrator in initiating, coordinating, and reviewing changes or updates to the payroll system, including preparing requests, and reviewing critical test data for new procedures, fringe benefits, tax laws, and payroll deductions; reporting problems and recommending alternative solutions; compiling data and preparing financial reports; approving reports for accuracy; and running the City's bi-weekly payroll on a rotational basis. Responsibilities may require the incumbent to be on-call every other week for payroll processing.

Payroll Account Management (PAM) Assignment: Duties include, but are not limited to the following: Processing and maintaining Payroll Accounting (PAM); maintaining and approving the LDPRs; reconciling payroll accounting information after payroll runs; managing payroll receivables and corresponding journal vouchers; reconciling vendor payments; processing payroll journal entries and historical edits in Advantage Financials; preparing monthly, quarterly, and annual tax filings; assisting with W2 filings at year end; preparing payroll CAFR items; developing departmental reports for PAM information; and interacting with the Budget, CAFR, and Position Control Teams.

Property Accounting Assignment: This Senior Accountant manages the Property Accounting function/section, which involves working with the various City departments to record the cost of purchased and built Capital Improvement Projects (CIPs) into fixed assets that are both tangible and intangible, tracking existing fixed assets, recording depreciation, and accounting for the disposition of fixed assets; acting as the Enterprise Resource Planning (ERP) systems liaison to ensure daily entries flow through the general ledger; researching inconsistencies found; processing journal vouchers to make

necessary corrections and adjustments; and supervising property accounting staff and planning, scheduling, and coordinating the work performed. This assignment performs other duties as required.

Revenues/Receipts Assignment: A Senior Accountant assigned to this area manages the Receipts section of the Accounting unit. Responsibilities include: supervising paraprofessional staff, and planning, scheduling, and coordinating the work in Revenues/Receipts. Additional duties performed include: updating, analyzing, and preparing a daily cash flow analysis indicating the projected ending cash balance for each of the City's bank accounts; maintaining and reconciling accounts; estimating sufficient funds to cover City expenditures and verifying that monies are transferred to cover written checks; preparing wire instructions for the transfer of funds; accounting for monies in multiple funds; coordinating cash management services with the City's banking agents including: managing, verifying, and maintaining incoming and outgoing fund transfers (wire and Automated Clearing House) and monitoring merchant account activity such as Visa, MasterCard, American Express, and Discover cards; promptly recording and accounting for cash which is used for investments so funds will not be idle, and obtaining bid information on funds that are available for investments in repurchase agreements; organizing information for fund transfer to various checking accounts; ensuring receipts agree with cash deposits and that all cash activities are deposited to the proper accounts; preparing reports, correlating cash and cash equity accounts, and making the appropriate corrections; reconciling sales tax payable accounts, preparing state and City sales tax reports, and ensuring sales tax payments are made; working with the City's tax attorney to ensure all City departments are collecting sales tax appropriately; working with the Information Technology Department (ITD) and other departments in implementing new software to ensure reporting procedures/guidelines are in place so that accounting transactions are recorded timely and accurately; working closely with Information Technology and other City departments on implementing and maintaining credit card processing controls mandated by merchant associations; and assisting with the preparation of the CAFR. This class is responsible for performing related duties as required.

Distinguishing Features: The Senior Accountant class is distinguished from the Accountant II class by the more complex nature of accounting assignments, and the involvement of this position with the CAFR, and may also be distinguished by the supervision exercised. At this level, considerable initiative and independent judgment are expected in resolving day-to-day problems, even where clear-cut guidelines are not available. Incumbents in this class may be asked for input to policy development/revision activities and are expected to explain/interpret policy to their subordinates. Supervision is received from an Assistant Finance Director or the Finance Director who evaluates work through conferences, meetings, written reports, and overall results achieved. This class is FLSA exempt-professional.

QUALIFICATIONS

Employee Values: All employees of the City of Mesa are expected to uphold and exhibit the City's shared employee values of Knowledge, Respect, and Integrity.

Minimum Qualifications Required. Graduation from an accredited college or university with a Bachelor's Degree in Accounting or related field. A minimum of five years of full-time professional experience in accounting, auditing, budgeting, or closely related financial activity (which includes payroll for the payroll assignment), including a minimum of one year lead/supervisory experience.

Special Requirements. None.

Substance Abuse Testing. None.

Preferred/Desirable Qualifications. Previous experience in the area of assignment, governmental accounting experience and experience preparing the CAFR, and demonstrated ability to understand and interpret grant and contractual requirements and compliance are highly desirable. Certified Public Accountant (CPA) and/or Certified Governmental Financial Manager (CGFM) certifications are preferred. Accredited Payable Manager (APM) or Certified Accounts Payable Professional (CAPP) certifications are highly desirable. Knowledge of generally accepted accounting principles (GAAP) accounting and/or Modified Accrual Accounting as it relates to government and Advantage software experience is highly desirable (*Accounts Payable Assignment*). Advantage Payroll software experience is highly desirable (*Payroll and PAM Accounting Assignment*). Experience with debt and lease accounting, knowledge of Community Facility Districts (CFD's), understanding of joint ventures, cost accounting and allocation (*Property Accounting Assignment*).

ESSENTIAL FUNCTIONS

Communication: Communicates with the general public, other City employees, vendors, management, auditors, and public officials in order to acquire, gather/provide information, prepare reports, or resolve problems relating to the area of assignment. Instructs and/or trains subordinates, professionals, paraprofessionals, accounting staff, or team members assigned to special projects. Prepares written documents such as: quarterly and annual tax returns; financial and summary reports; accounting statements; spreadsheets; performance evaluations; letters and memos with clearly organized thoughts using proper sentence structure, punctuation, and grammar. Transmits 1099 forms to the federal and state governments, including original and corrections, and communicates with 1099 recipients regarding B-Notices received from the federal government.

Manual/Physical: Operates a personal computer (PC), calculator, microfiche viewer, facsimile machine, and other routine office equipment to produce reports, work papers, and spreadsheets. Enters data or information into a PC to perform research, calculations, and reconciliations; retrieve information; process property transactions; and/or ensure compliance with federal/state and local reporting standards. Sorts, files, and distributes computer reports, including general ledger reports per assignment. Reviews the work products of others to ensure compliance with standard operating procedures, the Fair Labor Standards Act (FLSA), and City of Mesa Personnel Rules. Inspects, monitors, and evaluates information to determine compliance with federal, state, and City guidelines. Meets scheduling and attendance requirements.

Mental: Manages and directs the activities of the assigned area of responsibility, evaluates the work of subordinates in area of assignment. Prioritizes and assigns work to subordinates and prioritizes own work. Resolves procedural and operational problems by analyzing the problem and taking appropriate action. Performs mathematical calculations, statistical computations, and financial analysis to support assigned functions. Performs all related tasks associated with the federal 1099 form according to current tax regulations. Coordinates work activities, presentations, and special projects with other City departments and other agencies. Develops office policies and procedures, and short- and long-term objectives. Conducts research and analyzes data to resolve payroll problems, create new operating procedures, and propose changes. Performs mathematical calculations, statistical computations, and financial and/or cost analysis. Assists in budget preparation, by assignment. Interprets and ensures compliance with federal laws (such as the FLSA), as well as state laws. Interprets and ensures compliance with Governmental Accounting Standards Board (GASB) requirements, and provides

coordination to departments to ensure their understanding and compliance. Comprehends and makes inferences from written materials including: accounting reports, financial statements, audit findings, GASB statements, technical literature, Personnel Rules, articles, memos, and letters in order ensure correct application to assigned functions. Learns job-related material through on-the-job and classroom training.

Knowledge and Abilities:

Knowledge of:

Generally Accepted Accounting Principles (GAAP) and theory, GASB statements, and preparations necessary for CAFR;
federal 457 governmental deferred compensation rules and regulations;
federal and state requirements for filing of 1099 forms;
general trends and current developments in public sector (governmental accounting);
interrelationships of integrated accounting systems/sub-systems;
the City's Personnel Rules, memoranda of understanding, administrative regulations, and management procedures as they relate to payroll;
procedures, methods, and forms associated with automated accounting systems;
information available in various sections of the City's accounting system;
research methods and techniques;
project management and control techniques;
federal and state support, creditor, tax levies laws (as it applies to payroll), income tax regulations, and guidelines for withholdings and deposits;
Arizona Revised Statutes and Department of Labor Regulations affecting deductions and exclusions;
City employee insurances and premiums, including insurance payment structure and payments, exceptions, etc.;
Advantage payroll software application, payroll accounting system, procedures, methods, forms, and payroll accounts within the general ledger;
the City work order system, labor charge rates, and accrual reliefs;
auditing procedures, office management procedures, and clerical processes;
the basic principles of employee training and supervision;
PC spreadsheet and data manager software (Excel and Access);
policies and operating procedures of the accounting system/sub-system for which responsible;
the general principles of employee supervision; and
the basic principles of employee training.

Ability to:

apply accounting theory/principles in performing work assignments;
analyze and evaluate account related problems to determine possible solutions;
evaluate and study GASB statements and implement required changes to assure compliance;
evaluate and implement the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program findings;
manage or participate in maintaining payroll records;
manage, plan, coordinate, and schedule activities of the payroll staff;
assign, coordinate, evaluate, and review the work of subordinate clerical/technical-level accounting staff, including training staff in new/revised procedures, resolving day-to-day operational/procedural

problems, preparing annual performance evaluations, determining work unit goals/objectives, and approving leave requests;
evaluate work processes and procedures;
audit departmental payroll process and requests for special payment;
evaluate the effect of proposed changes on payroll;
resolve problems arising from interpretations of payroll regulations;
initiate improvements in the computerized payroll system;
develop and coordinate the establishment of payroll controls and payroll preparation with the Information Technology Department;
develop/revise operating procedures to facilitate completion of work in assigned area of responsibility;
coordinate Workers' Compensation payments;
comprehend computerized reports;
balance payroll reports against records;
calculate paychecks and deductions;
prepare concise comprehensive reports, including necessary supporting documentation, concerning accounting/financial activities;
prepare reports for federal and state income tax withholding, retirement, and other miscellaneous deductions;
calculate benefits for the Arizona State Retirement System and Public Safety Retirement System;
process and validate all pay processes for the Arizona State Retirement System and the deferred compensation program;
create ad-hoc reports from the Advantage application to provide and analyze information;
manage Advantage tables and benefit plans, upgrade annual changes, and initiate new plans;
manage the biweekly production process, initiate pay sheet creation, preprocess audit and correction of errors, calculate and confirm payroll, and initiate paycheck creation;
update the stability accrual process;
communicate effectively both orally and in writing;
assign, coordinate, and review the work of technical-level accounting staff, including training staff in new/revise procedures and determining team goals/objectives;
interact with City officials, coworkers, auditors, Human Resources Department, and the general public to establish and maintain effective working relationships;
resolve work procedure problems and questions presented by subordinate level employees; and
prepare designated portions of the annual financial statements according to established accounting standards and within time constraints.

The duties listed above are intended only as general illustrations of the various types of work that may be performed. Specific statements of duties not included does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Job descriptions are subject to change by the City as the needs of the City and requirements of the job change.

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INCREMENTS 34-200

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