

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**OCTOBER 1, 2019 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
POSITION DESCRIPTION UPDATE & GRADE/STATUS CHANGE	RESOLUTION ORDINANCE ◆ RECEIVE/FILE	CINDY MISEREZ FINANCE DIRECTOR

**SYNOPSIS**

An updated position description with related pay grade and status changes are being recommended for the Accountant position.

**FISCAL IMPACT**

Because of where the previous accountant was within the 165 pay range, it is anticipated that the net increase in FY20 expenditures for an upgrade from 165 to 175 and status change from non-exempt to exempt ranges from zero to \$3,003 annually, and is within the funding of the FY20 budget.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The Accountant position is currently vacant and as with all open positions, the functions and current needs of the organization have been assessed and a recommendation is being made to revise the Accountant position description, upgrade the position from 165 to 175 and change the status from non-exempt to exempt.

Because the BS&A ERP (*Enterprise Resource Program system*) now gives the City much greater ability to perform comprehensive financial functions related to month-end close, reconciliation, reporting, fixed asset accounting, budgeting and audit preparation, higher level responsibilities can be assigned to the Accountant. These have been identified in the attached position description update.

A recommended upgrade from a 165 grade to a 175 is based on a May 2019 survey of local governments that identified that the 175 grade is equivalent to accountants employed in surrounding local government organizations. Additionally, cross-training with the Financial Analyst is facilitated by both jobs in the Finance Department being at the same grade.

Grade	Hourly Minimum	Hourly Maximum
165	23.16	29.37
175	26.54	34.02

According to the FLSA (Fair Labor Standards Act), the proposed Accountant job description falls in the Professional – Learned or Creative exemption category and can be categorized as exempt (salaried). (*Accountants, as a profession, are generally exempt from the overtime policy (salaried) where accounting clerks and accounting assistants are generally non-exempt and paid overtime when working more than 40 hours in a week.*)

Pay Range: 175

Date: 10/01/2019

Exempt

## POSITION DESCRIPTION CITY OF LA VISTA

**POSITION TITLE:** Accountant  
**POSITION REPORTS To:** Finance Director  
**POSITION SUPERVISES:**

### **DESCRIPTION:**

Under the direction of the Finance Director is responsible for performing professional level accounting by applying generally accepted accounting principles and procedures to prepare accurate and timely financial reports, analyze financial information, ensure appropriate accounting control procedures, maintain fixed asset accounting records, reconcile general ledger accounts, prepare work papers and trial balances for the CAFR (Comprehensive Annual Financial Report), assist with the annual audit and budget preparation, provide investment and cash management support, provide debt issuance support, and perform research and analysis related to management objectives. Work requires limited supervision and the use of independent judgment and discretion.

### **ESSENTIAL FUNCTIONS:** (with or without reasonable accommodation)

1. Prepares internal and external financial reports and examines financial statements to ensure that they are accurate and comply with laws and regulations.
2. Computes taxes owed, prepares tax returns and ensures that taxes are paid properly and on time.
3. Inspects account books and accounting systems for efficiency and use of accepted accounting procedures.
4. Assess financial operations and makes best-practices recommendations to management.
5. Suggests ways to reduce costs, enhance revenues and improve reserve stability.
6. Manages the month-end close process to ensure all tasks are completed.
7. Maintains the fixed asset financial module and records.
8. Conducts internal audits of City's financial policies, procedures and internal controls.
9. Reconciles accounts to subsidiary ledgers and bank statements and resolves issues.
10. Prepares year-end trial balances and annual work papers to calculate cash, modified and full accrual trial balances.
11. Assists in preparing the City's biennial budget and amendments.
12. Provides expertise and user support for the financial functions in the City's ERP (Enterprise Resource Program software).
13. Manages the City's Purchasing Card program.
14. Maintains the City's tax-exempt status, purchasing accounts and electronic payments with vendors.
15. Performs other duties as assigned or as the situation dictates.

### **ESSENTIAL PHYSICAL AND ENVIRONMENTAL DEMANDS**

The physical demands here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- Work is performed mostly in office settings. Hand-eye coordination is necessary to operate computers and various pieces of office equipment.
- While performing the duties of this job, the employee is occasionally asked to stand or sit; walk; use hands to finger, handle, feel or operate objects, tools or controls and reach with hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl; talk and hear.
- The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.
- Must be able to hear and understand voices at normal levels.

### **EDUCATION, TRAINING, LICENSE, CERTIFICATION AND EXPERIENCE**

1. Graduation from an accredited four-year college or university with a degree in Accounting, Finance, Business, Public Administration, Statistics or relevant field. MBA or MPA is desirable but not required.
2. Five years of substantial accounting/finance experience preferably in municipal finance activities. Experience in public sector finance and/or CPA, GCFM, CPFO, CIA, CISA, CFE or CMA is desirable but not required.
3. The City may accept any equivalent combination of education and experience, with additional education substituting on a year for year basis for required experience.

### **KNOWLEDGE, SKILLS AND ABILITIES**

1. Knowledge of GAAP (Generally Accepted Accounting Principles), GASB standards and guidance (Government Accounting Standards Board) and governmental auditing processes and procedures.
2. Ability to identify issues in documentation and reconciliations and suggest solutions.
3. Ability to listen carefully to facts and concerns from clients, manager and others. Must be able to discuss the results of their work in both meetings and written reports.
4. Ability to establish and maintain effective working relations with City officials, fellow employees, contractors, vendors and citizens.
5. Ability to pay attention to detail when compiling and examining documentation.
6. Ability to analyze, compare and interpret facts and figures and produce reliable calculations.
7. Working knowledge of Microsoft Office applications and ability to calculate, tabulate and communicate data with Excel, Word, PowerPoint, and financial software programs.
8. Strong organizational skills are required for work with a range of financial documents and internal and external clients.
9. Ability to apply common sense understanding in carrying out written and oral instructions.
10. Ability to work independently without direct supervision to prioritize work, meet deadlines and make decisions based on established policies and procedures.
11. Ability to maintain confidentiality.
12. Ability to work a varying schedule during budget and audit times while maintaining regular and dependable attendance on the job.
13. Ability to operate standard office equipment such as personal computer, postage meter, telephone, photocopier and fax machine.

### **CONTRIBUTIONS THIS POSITION MAKES TO THE CITY**

This position provides highly responsible assistance to the Finance Director and contributes to the success of the City by working closely with the Finance Team on complex and strategic initiatives dealing with accounting processes, ERP system functionality, reconciliations, internal controls, financial reports, cash management, municipal budget support and auditing support.

### **DISCLAIMER:**

This position description does not constitute an employment agreement between the City and the employee, and is subject to change by the employer as the needs of the City and the requirements of the position change over time.

**Note: Background check and drug screening tests will follow all conditional offers of employment.**

I have read and understand the requirements of this position description.

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(Signature)

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(Date)

## POSITION DESCRIPTION CITY OF LA VISTA

**POSITION TITLE:** Accountant  
**POSITION REPORTS To:** Finance Director  
**POSITION SUPERVISES:**

### **DESCRIPTION:**

Under the direction of the Finance Director is responsible for performing entry level professional accounting such as reconciling general ledger accounts, processing internal allocations, preparing financial reports, assisting with the annual audit, providing annual budget support, investment and cash management support, debt issuance support, and performing research and analysis related to management objectives. Work requires limited supervision and the use of independent judgment and discretion.

### **ESSENTIAL FUNCTIONS:** (with or without reasonable accommodation)

1. Performs a variety of reconciliations and prepares related reports on applicable financial activities, including: cash, investments, accounts payable, property taxes, returned checks, and/or other applicable areas.
2. Prepares a variety of monthly allocations and calculations and related journal entries.
3. Investigates discrepancies in accounting and other internal systems shortcomings, makes recommendations for resolutions.
4. Participates in preparing annual work papers and prepares related journal entries
5. Prepares and processes month-end journal entries and month end-closing.
6. Maintains fixed asset financial module and reports.
7. Prepares and distributes monthly Council reports.
8. Maintains special assessment files.
9. Assists with the annual audit.
10. Assists in preparing the City's annual budget and related supporting documentation.
11. Oversees and maintains the City's Enterprise Resource Planning Software System.
12. Oversee review and audit of the City's Purchasing Card program.
13. Provides assistance to the Director of Finance as needed.
14. Conducts or assists with special projects as the situation dictates.
15. Performs other duties as assigned or as the situation dictates.

### **ESSENTIAL PHYSICAL AND ENVIRONMENTAL DEMANDS**

The physical demands here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

- Work is performed mostly in office settings. Hand-eye coordination is necessary to operate computers and various pieces of office equipment.
- While performing the duties of this job, the employee is occasionally asked to stand or sit; walk; use hands to finger, handle, feel or operate objects, tools or controls and reach with hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl; talk and hear.
- The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.
- Must be able to hear and understand voices at normal levels.

**EDUCATION, TRAINING, LICENSE, CERTIFICATION AND EXPERIENCE**

1. Professional level accountant with a bachelor's degree in accounting.
2. Minimum of two years of accounting experience or any equivalent of education and experience.

**KNOWLEDGE, SKILLS AND ABILITIES**

1. Knowledge of Generally Accepted Accounting Principles and financial reporting.
2. Experience with budget preparations, controls, and legal requirements and practices.
3. Knowledge of standard office policies and procedures.
4. Skill to reconcile accounts and develop approaches/techniques to problem resolution.
5. Mathematical skills that produce reliable calculations.
6. Ability to maintain confidentiality.
7. Advanced Microsoft Office product skills and Excel skills including the ability to calculate and tabulate data.
8. Ability to read and write proficiently.
9. Ability to apply common sense understanding in carrying out written and oral instructions.
10. Ability to communicate effectively, both orally and in writing.
11. Ability to work independently without direct supervision.
12. Ability to prioritize work, meet deadlines and make decisions on the basis of established policies and procedures.
13. Skill to utilize a variety of data sources to include general ledger systems, CAFR's, monthly financial reports, City policies and other sources as needed.
14. Ability to operate standard office equipment.
15. Ability to establish and maintain effective working relations with City officials, fellow employees, patrons and the general public.
16. Ability to maintain regular and dependable attendance on the job.

**CONTRIBUTIONS THIS POSITION MAKES TO THE CITY**

This position provides highly responsible assistance to the Finance Director and contributes to the success of the City by working closely with the Finance Team on complex and strategic initiatives dealing with municipal budget, financial reports, reconciliations, cash management and auditing support.

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