 **Town of Rowe**

*Job Description – Town Accountant*

**Summary/Definition**

Performs technical and administrative accounting work in maintaining the fiscal records of the Town. Position requires understanding, interpreting and applying complex federal, state and local financial rules and regulations and generally accepted accounting principles. Work consists of the practical application of a variety of concepts, practices and specialized techniques as they relate to municipal accounting.

**Supervision**

Works under the general supervision of the Board of Selectmen. Performs responsible duties of a complex and technical nature requiring considerable exercise of judgment and initiative in ensuring that all municipal transactions conform to law and to sound municipal accounting practice.

**Essential Duties and Responsibilities**

*The essential duties or responsibilities listed below are intended only as illustrations of the various types 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.*

The Town Accountant’s responsibilities are fully described in MGL Chapter 41 Sections 56-61. These responsibilities are summarized below:

Maintains General Ledger and subsidiary ledgers regarding revenue and expenditures per MGL Chapter 41 Section 57. Plans and executes journal entries ensuring that accounting practices conform to established policies and procedures and meets town, state and federal requirements.

Preparation of vendor and payroll warrants for the Selectboard per MGL Chapter 41, Section 56. Examines invoices to ensure receipt of goods and services, and for procurement practices as applicable. Report to Selectboard and Department Head when any appropriation has been expended or whenever it appears that liabilities may be in excess of the unexpended balance as per MGL Chapter 41, Section 58. Ensure that proper tax form (W-4, W-9 and I-9, as well as workers’ compensation affidavit and certificate of insurance if applicable) are on file and current. Keep confidential information (social security numbers, addresses, etc…) locked. Verify availability of funds prior to submission of warrant to Select Board and Treasurer.

Responsible for entering and posting of all receipts to the general and subsidiary ledger accounts on a monthly basis. Following that process, compare Accountant’s cash balance to that of Treasurer. Resolve any variances. Reconciles trust fund balances with the Treasurer, suggest action such as transfers if they are necessary.

Monitor expenditures and receivables for grants, including FEMA/MEMA reimbursements. Ascertain that expenditures to expected receivables are consistent with contracts. May require diplomacy in dealing with local, state, and federal grantors. Ability to understand contracts and develop spreadsheets to prove balances.

Generate revenue and expenditure reports on a monthly basis and send to department heads as per MGL Chapter 41, Section 58. Reconcile any discrepancies.

Accountable to balance and reconcile accounts receivable with the Tax Collector. Ability to ascertain when additional information from the Assessors (such as abatements or commitments) is necessary.

Responsible for the reconciliation of debt to the records of the Treasurer.

Annually prepares fiscal year’s end balance sheets and appropriation reports for the Department of Revenue prior to deadlines. Prepare Statement of Indebtedness, Cash Reconciliation, Schedule of Outstanding Receivables, Balance Sheet, Snow and Ice Report, and other financial reports as required by the Department of Revenue. Additionally, enter into DOR Gateway system. Prepare Schedule A, summarizing all expenditures and revenues of the past year. Make permanent copies of these documents for the Town, Auditor and keep one on file.

Annually prepares tax recapitulation documents pertaining to the town accounting functions. Reports to the Assessors any liabilities incurred and payments made in accordance with C.44, s.31, disasters and final judgments. Notify Assessors of debts due for the next fiscal year. Confirm timing with the Board of Assessors and assist in comparing information with the Town Clerk, Treasurer and Assessor’s office to ensure timely rate setting.

Annually prepares Town 1099 forms and send to vendors as applicable prior to federal deadline. Verify that all necessary documents (W-9’s, Certificates of Insurance) are on file and are currently dated. Annually provide this information to Treasurer for use in Worker’s Compensation audit.

Annually prepares department budget for the Selectboard and Finance Committee. Assists other department heads with their budgeting by preparing reports as requested per MGL Chapter 41, Section 60. Prepare annual report for the accounting department for the Annual Town Report as requested as per MGL Ch. 41, Section 61.

Reviews draft of Annual Town Meeting warrant as time permits for errors relative to municipal finance. Following annual town meeting approval set up any new appropriation accounts. Enter new budget into software prior to the beginning of the fiscal year. Check for errors. Send out to department heads prior to the beginning of the year for verification.

**Ongoing:**

Oversees accounting program. Discuss any issues with software vendor. Be available to assist with any updates necessary.

Appropriately respond to any inquiries from vendors, department heads, employees, or outside agencies.

Attend meetings as appropriate to keep current on legislation or changes in accounting procedures.

Keeps copies of current contracts, compare to invoices when presented.

Oversees the financial audit of the Town with outside auditors.

**Work Environment**

* Work is generally performed under typical office conditions; occasionally required to work evening hours and attend meetings.
* Operates computers and printers, calculator, facsimile machine, scanner and other standard office equipment.
* Makes frequent and direct contact with local, county, state, regional and federal agencies and officials, the media, community leaders, town employees and department heads and the general public; contacts are in person, by telephone and in writing and require excellent customer service, public relation and negotiation skills.

**Work schedule**

Estimated Time: 20 hours on a bi-weekly basis

**Recommended Minimum Qualifications:**

Education and Experience: Associate Degree in Accounting or equivalent. Knowledge of general office practices and data processing, 3-5 years of responsible related experience.

Working knowledge of computers and electronic data processing; working knowledge of modern office practices and procedures; working knowledge of municipal accounting principles and practices required. Skill in operating listed tools and equipment. Ability to perform mathematic computations accurately and quickly; ability to maintain double entry ledger systems; ability to communicate effectively verbally and in writing; ability to establish successful working relationships.

**Knowledge, Ability, Skill**

Special Requirements: Must possess the ability to learn and operate efficiently with the Uniform Massachusetts Accounting System (UMAS) or other system.

**Physical Requirements**

The following physical requirements are representative of those that must be met by the employee to successfully perform the essential functions of this job. The employee must be able to communicate clearly and concisely, orally and in writing.  While performing the duties of this job, the employee is frequently required to talk, hear, stand, sit, walk, write and use a keyboard. Occasionally the employee is required to reach, climb/balance, push/pull, and lift/carry objects up to 10 pounds. The position requires vision sufficient to both work in an environment where computer related activities, such as word processing, are customary as well as to satisfy the previously stated applicable requirements.

**Tools and Equipment Used**

Computers, accounting software, calculator

The Town of Rowe is an Equal Employment Opportunity/Affirmative Action Employer. In compliance with the Americans with Disabilities Act, the Town will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the Town.

*This position 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 for the job change.*