

TOWN OF STOCKBRIDGE
Town Accountant

Exempt

Position Purpose:

The purpose of this position is to manage the Town's municipal accounts, accounting systems and accounting controls. He/she performs all accounting and bookkeeping operations inclusive of reviewing transactions, making detailed and summary postings, maintaining the general ledger, receiving and approving purchase orders, encumbering funds, receiving, reviewing and preparing payment authorizations, reviewing all invoices, preparing payment warrants, assisting (as requested) in the preparation of the annual budget, producing routine and ad hoc financial reports, preparing audit information and closing accounts at year end.

Supervision:

Supervision Scope: Performs responsible duties requiring independent judgment and initiative in planning, organizing and directing the work of office. Also performs a wide variety of routine and special professional, technical and administrative responsibilities requiring an extensive knowledge of automated and manual recording, monitoring and management of the Town's accounting system.

Supervision Received: Hired by the Board of Selectmen and supervised by the Town Administrator. Follows proper accounting procedures in accordance with applicable Massachusetts General Laws, town policies, town bylaws, and relevant state, federal, and local regulations and standards.

Supervision Given: None

Job Environment:

Work is performed under typical office conditions; work environment is moderately quiet. May be required to work beyond normal business hours to attend board/committee hearings.

Requires the operation of telephones, computers, copiers, facsimile machines, laser and line printers, electronic scanners, and other standard office equipment.

Work requires frequent contact, and periodic contact, with employees, Department Heads, Board of Selectmen, Vendors, Department of Revenue representatives. Communication is frequently in person, by telephone, fax, email, and in writing.

Position requires 25 hours per week. Specific daily schedule established in consultation with Town Administrator.

Has access to a wide variety of department related and town wide information such as bid proposals, legal issues, personnel records and financial records of the town requiring confidentiality.

Essential Functions:

(The essential functions or duties 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.)

- Performs all functions required by Massachusetts General Laws, such as those contained in the attached Mass. DoR document (see Appendix A).
- Maintains the town's accounting system and procedures and ensures the integrity of financial data by instituting proper internal controls.
- Maintains financial records for Town.
- After the Annual Town Meeting, records all approved budget items in the town's accounting system.
- Oversees department expenditures to assure items are budgeted, and processes paperwork to insure bills are properly paid. Balances disbursement commitments with actual collections and funds available.
- Prepares vendor and payroll warrants for approval by the Board of Selectmen.
- Answers in-person, telephone and written inquiries, service requests and complaints from vendors or employees in a helpful, courteous and efficient manner. Ascertains the nature of the inquiry, service request or complaint and answer appropriately.
- Posts payments, statements and lists to various computer based or hard copy ledgers, registers, journals and reports. Submits all appropriate reports to the Department of Revenue on a timely basis.
- Develops and prepares year-end financial reports to include the balance sheet and revenue and expense statements for the audit process, for the State Department of Revenue, for the certification of free cash, and for inclusion in the Town Annual Report.
- Provides budget information and balances to all departments on a monthly basis. Creates and distributes budget worksheets to all departments for use in estimating the following year's budget.
- Assist Town Administrator, as requested, in the preparation of the annual town budget.
- Provides financial reports on an on-going basis, or as requested from time-to-time, to the Board of Selectmen, the Town Administrator, the Finance Committee, or other town bodies. Such reports include, but are not limited to: grants received and expenditures, capital budgeting, contract review, reserve and stabilization fund tracking.
- Processes payroll by reviewing time records and putting information into proper format for Treasurer to enter into system and creates payroll warrants.
- Schedules annual audit of the town's financial books; provides independent auditors with financial statements and related documentation. Collates necessary information for all financial audits.

- Work with Assessor to arrive at and generate the Fiscal Year Tax Rate. Submit all the proper forms and automated RECAP spreadsheets to the Department of Revenue. Prepare other required reports such as Schedule A, Dept. of Education, Water & Sewer, community preservation funding, and detailed reporting for the certification of free cash etc.
- Works with Treasurer and Collector on various reports and daily input of accounts. Prepares cash reconciliations with the Treasurer on a monthly basis.
- Tracks all Town financial activity and regularly reconciles Town financial accounts.
- Prepares and administers accounting department budget.
- Reviews all contracts before award to assure they meet requirements of approved town budget; certifies as to availability of funds.

Other Functions:

- Performs similar or related work as required, directed or as situation dictates.
- Continues professional development

Minimum Required Qualifications:

Education, Training and Experience:

Associate's degree in business administration, accounting or related field; Bachelor's degree preferred. More than three years of accounting experience, municipal accounting experience preferred; or any equivalent combination of education and experience.

Special Requirements:

Possession of Massachusetts Governmental Accounting Certification within three years of hire.

Ability to be bonded.

Knowledge, Ability and Skill:

Knowledge: Knowledge of all applicable local, state and federal laws and regulations. Knowledge of municipal/fund accounting principles and practices applicable to the Town. Knowledge of how automated data processing may be used to maintain accurate records of accounts, office automation applications, and the applications related municipal/fund accounting.

Ability: Ability to maintain detailed and accurate records using data processing. Ability to work with a computer on a daily basis, including producing a variety of financial reports using standard computer applications such as Excel. Ability to establish and maintain effective working relationships with municipal officials, colleagues, banks,

auditors, and vendors. Ability to communicate effectively verbally and in writing.

Skill: Excellent verbal and written communication skills. Aptitude for working with numbers and details. Skill in using the Town's computerized accounting systems (e.g. SoftRight) is highly desirable. Advanced bookkeeping and accounting skills.

Errors and Omissions:

Errors in judgment or omissions could result in delays of service, monetary loss and potential liability.

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 essential functions. The work is primarily of an administrative and intellectual nature but requires a variety of physical capabilities. While performing the duties of this job, the employee is frequently required to sit, talk or listen; frequently required to use their hands and fingers for computer and paper work; occasionally required to stand and walk, or feel objects, tools, or controls; and reach with hands and arms. The employee must occasionally lift and/or move up to 30 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus. This position requires the ability to operate a keyboard and calculator at efficient speed. The employee must be able to hear normal sounds, distinguish sound as voice patterns and communicate through human speech.

(This job description does not constitute an employment agreement between the employer and employee. It is used as a guide for personnel actions and is subject to change by the employer as the needs of the employer and requirements of the job change.)

APPENDIX A

ACCOUNTANT/AUDITOR RESPONSIBILITIES

August 2016



As excerpted from the Accountant's Manual published by the Massachusetts Municipal Auditor' and Accountants' Association, below is a summary of the duties of the accountant/auditor:

- Verify that every expense payment is lawful and justified and that funding exists under the appropriate budget line item ([MGL c. 41, §52](#)).
- Maintain municipal books, including a general journal, general ledger, and subsidiary ledgers ([MGL c. 41 §57](#)).
- Maintain detailed records of all debt ([MGL c. 41 §57](#)).
- Retain custody of all contracts and surety bonds ([MGL c. 41 §57](#)).
- At the close of the fiscal year, receive from each department, board, or committee a list of bills remaining unpaid ([MGL c. 41 §58](#)).
- Certify in advance the availability of an appropriation for any construction contract in excess of \$2,000 ([MGL c. 44 §31C](#)).
- Certify to the assessor's expenditures, approved in advance, expenses in excess of available appropriations for snow and ice removal ([MGL c. 44 §31D](#)).
- At least monthly, prepare reports for officers and department heads that show total appropriations, expenditures, and balances in each appropriation ([MGL c. 41 §58](#)).
- Provide notification when an appropriation has been expended or appears likely to become overdrawn ([MGL c. 41 §58](#)).
- Furnish the assessors with a written report detailing money received for the preceding fiscal year from sources other than taxes, loans, and trust funds ([MGL c. 41 §54A](#)).
- By May 1 each year, notify the assessor in writing of the amount of debt falling due in the next fiscal year and the provisions made to meet debt requirements ([MGL c. 44 §16](#)).
- Immediately upon the close of the calendar year, prepare statements detailing the preceding year's appropriations and expenditures; appropriations for the current fiscal year; expenditures incurred during the first six months; estimated expenditures for the second six months; and estimates for the ensuing fiscal year ([MGL c. 41 §60](#)).
- Make an annual report that provides the receipts and expenditures for the past fiscal year from all funds; shows the specific appropriation amounts, expenditures and purposes; states any change in municipal debt; and lists indebtedness incurred and unpaid at the end of the fiscal year ([MGL c. 41 §61](#)).

- Annually prepare and furnish to the DLS Director of Accounts a 1) Schedule A, 2) statement of public debt, and 3) Balance Sheet ([MGL c. 44, §43](#)).