



## City of Lake Oswego, Oregon

### Job Description

## ACCOUNTANT

**FLSA Status: Non-exempt**

**Union Representation: LOMEA**

**Salary Grade: 158**

**Job Code: 1087**

### Class Summary

Under the direct supervision of the Finance Director, the Accountant performs complex accounting tasks to support the City's strategic and financial goals and adherence to financial policies. Duties include budgeting, audit support work, financial planning, forecasting and modeling, performance monitoring and management reporting for all governmental funds. Conducts special research projects as assigned. This position may have a working title of Budget and Financial Analyst or Financial Analyst.

### Distinguishing Characteristics

The Accountant works with little supervision, exercising independent judgment on a recurring basis, performing budgeting, audit support work, financial analyses, and forecasting in assigned areas, and resolving technical problems. The duties focus on city-wide initiatives and financial impacts to the City as a whole and the Accountant will assist the Finance Director on projects and tasks as needed and directed.

### Essential Duties and Responsibilities

*The list of duties is a representative sample of the work appropriate to this class and does not include all the duties that may be assigned to a particular position. The incumbent may perform a combination of some or all of the following duties:*

1. Assists Finance Director with all aspects of finance accounting, journal entry preparation, general ledger review, work paper preparation, and account tracking.
2. Prepares and reports activities related to federal and state grants. Prepares other financial reports as requested by the Finance Director.
3. Assists Finance Director with year-end reports, preparation of work papers, and working with auditors.
4. Develops and maintains systems and records that provide data for the proper evaluation, control, and documentation of assigned functions
5. Performs other duties of a similar nature or level.

*Budget and Financial Analyst focus:*

1. Assists the Finance Director with preparation of financial reports, including reconciliation of accounts, drafting narrative, performance measurement reporting and ensuring financial and written information are consistent.

2. Act as Project Lead for the City's annual audit and Comprehensive Annual Financial Report (CAFR); provide information and documentation to external auditors; prepares audit work papers; assigns deadlines to Finance staff; prepares year-end and closing journal entries; drafts financial statements, including GAAP adjustments; and gathers historical and statistical data.
3. Provides advice and technical assistance regarding the budget; participates in internal department reviews on proposed budgets and identifies possible alternatives; generates budget worksheets. Consolidates department budgets into City-wide budget document; meets reporting requirements in accordance with budget law and submits preliminary budgets to senior management. Periodically monitors the budget by reviewing reports and accounting records to determine if allocated funds have been spent as specified; makes appropriate recommendations if deviations appear between approved budget and actual performance.

*Financial Analyst focus (for assigned funds and departments):*

1. Assist the Finance or Assistant Finance Director with: revenue and expenditure forecasts; financial model updates and scenario evaluations; cost allocation plan updates and revisions; annual budget, interim and annual financial information and reports; preparation of periodic surveys and benchmarks; balancing of funds' cash, fund balance, revenues, and expenditures.
2. Evaluate revenue opportunities, expenditure reduction alternatives, economic trends, budget variances, and other items as required, through research and analysis. Present results to colleagues, management and Council.
3. Collaborate with Finance team members and other departments to understand sources and purposes of transactions, assist with monthly utility billing through review and resolution of errors and exceptions; back up monthly utility billing periodically, find and implement efficiencies and simplifications that enhance transparency, timeliness and accuracy.
4. Reconcile revenue and test reasonableness; reconcile revenue, expenditure and balance sheet accounts; resolve customer concerns and disputes.
5. Maintain integrity of accounting data, chart of accounts, utility customer and consumption data.
6. Manage contracts with third parties.

*Capital Asset/Project Accounting focus:*

1. Assists the Finance Director with tracking and safekeeping the City's capital assets. Includes the preparation of capital asset reports and works with insurance agents to ensure proper insurance levels, claims, coverage, and reporting issues.
2. Acts as Accounting Lead for the City's various construction projects and work order tracking. Prepares periodic work order reports and year-end accounting tying out to the City's draft financial statements.

## **Minimum Qualifications**

### **Knowledge of:**

- Oregon budget law.
- Generally Accepted Accounting Principles (GAAP).
- Generally Accepted Auditing Standards (GAAS).
- Economic and forecasting methods and procedures.
- Financial policies, strategic and long range financial planning.
- Financial management and public financing techniques.
- Personal computers and related software applications.

### **Skills and Abilities to:**

- Conduct complex financial and policy analyses and research.
- Interpret, design, implement and maintain complex forecast and financial models based on

fund/department/program information.

- Perform financial projections, validate assumptions, and support findings.
- Maintain complex specialized records and prepare narrative and related reports.
- Manage multiple priorities; initiate, plan, organize and complete projects.
- Understand and utilize complex enterprise resource systems and EXCEL software.
- Communicate effectively, both orally and in writing to a diverse audience.
- Establish and maintain effective working relationships with all contacts.
- Provide good customer service.
- Comply with safety requirements of the position and actively promote safe work practices.
- Communicate effectively with coworkers, management, elected officials and the general public, and display excellent interpersonal skills and awareness of controversial and/or sensitive issues.

**Education, Training and Experience:**

A typical way of obtaining the knowledge, skills and abilities outlined above is with a Bachelor’s degree in Accounting, Finance, Economics or Business Administration or related field and five years related experience; or, an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above.

**Licensing and Other Requirements:**

Some positions in this classification may be required to possess a valid driver’s license and ability to meet the City’s driving standards.

**Physical and Mental Demands**

Frequent repetitive motions including, but are not limited to, hand, wrist and finger movements; daily walking, reaching, standing, talking, hearing and seeing. Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to disability and the ability of the hiring department to accommodate the limitation.

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**Department Director** **Date**

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**Human Resources Director** **Date**

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**Employee**

**Date**

*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.*