

TOWN OF STOUGHTON
FINANCE DIRECTOR

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| Department: | Finance | Date: | 8/29/2023 |
| Reports to: | Town Manager | Hours Worked: | Salaried |
| FLSA Status: | EXEMPT | | |

SUMMARY: Performs professional administrative, supervisory and technical work in monitoring and directing all financial management operations of the Town; including all municipal financial operations. Acts as Town Accountant and is responsible for ensuring all financial transactions of the Town are in accordance with all applicable federal, state and local ordinances and regulations; that financial resources are adequately safeguarded; and that resources are utilized as effectively as possible personally or through subordinate employees.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned. To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Perform all the duties specifically required of a Town Accountant by the General Laws of the Commonwealth of Massachusetts; Prescribes accounting forms for all Town departments in accordance with Department of Revenue guidelines. Ensures that all municipal transactions conform to law and to good accounting practices.

Supervises and oversees the administration of the Town's financial management, including planning, analysis and implementation for the Accounting, Treasurer/Collector and Assessing departments.

Plans, directs, coordinates and controls all financial and accounting functions for the Town. Analyzes and interprets fiscal and accounting data, and to prepare appropriate statements and reports. Maintains all Town accounting records; prepares financial statements including statements and reports required by the Government Accounting Standards Board (GASB) and the Recapitulation Sheet to determine the tax rate.

Assists in development of budget requests; reviews all budget requests for format, completeness and accuracy prior to their submission to the Town Manager for review. Provides support as needed to the Advisory Finance Committee and other Town boards and committees.

Provides for payment of all Town obligations, after securing required approvals. Monitors all expenditures of Town funds. Supervises expenditures of all Town funds by examining and approving all vouchers, departmental bills, and payrolls.

Provides timely reports to the Town Manager of actual or foreseeable incurring of obligations or expenditures of funds in excess of budgeted appropriations. Conducts internal audits on an as needed basis, usually once a month. Then prepares monthly departmental statements of expenditures and unexpended balances.

Participates in the fiscal planning for the Town; assists in preparation of annual town-wide financial plan and long-range capital budget program. Prepares statements and reports of estimated future costs and revenues. Prepares annual sewer and water rates; forecasts revenue and expenditures for the Department of Public Works.

Continuously monitors and evaluates the efficiency and effectiveness of service delivery methods and procedures; identify opportunities for improvement and reviews with the Town Manager; implement improvements. Assists in the development and implementation of goals, policies, priorities, and procedures relating to financial management, budget, accounting, and/or payroll. Establishes system controls for new financial systems and develops procedures to improve existing systems.

Monitors expenditures and collections for consistency with town policy and Town Meeting action; reviews and ensures the monthly procedure for reconciliation of cash and receivables between the bank and town, Treasurer/Collector and General Ledger records; reviews the financial accounting and reconciliation systems and recommends improvements to the systems resulting in greater efficiencies.

Provides financial assistance and guidance to municipal and school departments; consults with and makes recommendations to the Town Manager on financial matters affecting the Town. Oversight responsibility for the annual independent audit and management letter comments. Provides information for the annual worker's compensation audit and retiree medical actuarial valuation (OPEB).

Compiles and submits year-end financial statements and indicates the years transactions and financial position of the Town at the close of the year.

Reviews the purchases of all supplies, materials and equipment and makes recommendations to the Town Manager.

Compiles and maintains accounting of all fixed assets (land, buildings, infrastructure, equipment and machinery) and inventory as required by law.

Draws warrants on the treasury for approval by the Select Board or Town Manager and payment by the Treasurer/Collector.

Directs the maintenance of general and subsidiary ledgers, accounts receivable, revenue distribution, depreciation, cost, property, and operating expenses, and insurance records.

Interprets and enforces Town's union contracts. Maintains custody of all Town contracts.

Supervisory Responsibilities: Manages two supervisors, the Treasurer/Collector and Chief Assessor, who supervise four employees each in their respective departments. Is responsible for the overall direction, coordination, and evaluation of these units. Also directly supervises two non-supervisory employees and the Assistant Town Accountant. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws.

Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

Language Skills: Ability to read, analyze, interpret and communicate common scientific and technical journals, financial reports, and legal documents. Ability to respond to common inquiries or complaints from customers, regulatory agencies, or members of the business community. Ability to effectively present information to top management, public groups, and/or boards of directors.

Mathematical Skills: Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area, circumference, and volume. Ability to apply concepts of basic algebra and geometry.

Reasoning Ability: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Computer Skills: To perform this job successfully, an individual should have knowledge of MUNIS Accounting and Payroll software; Order processing systems; Spreadsheet software and Word Processing software.

Certificates, Licenses, Registrations: Member of Massachusetts Municipal Auditors and Accountants Association. Must possess or have ability to obtain certification from association as Certified Governmental Accountant.

Other Skills and Abilities: Good knowledge of principles, methods, and practices of accounting; good knowledge of the principles underlying the laws, bylaws, and regulations governing the financial operations of the Town. Good knowledge of modern business management practices. Ability to devise and apply modern accounting procedures.

Physical Demands: 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.

While performing the duties of this Job, the employee is regularly required to sit; use hands to finger, handle, or feel; reach with hands and arms and talk or hear. The employee is occasionally required to stand; walk; climb or balance and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 10 pounds. Specific vision abilities required by this job include close vision and color vision.

Work Environment: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The noise level in the work environment is usually moderate.

Salary Range: \$135,000 to \$150,000 per year based on demonstrated qualifications and relevant experience.

TOWN OF STOUGHTON
ASSISTANT TOWN ACCOUNTANT

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| Department: | Accounting | Date: | 3-6-2023 |
| Reports to: | Town Accountant | Hours Worked: | 35 |

Statement of Duties

Administrative, supervisory and technical work in monitoring the municipal accounting system; performs various accounting functions including accounts receivable, accounts payable, financial statements, budget administration, reconciliations, audits and other related Town accounting services. Assists in administering all internal and external financial reporting requirements; all other related work as required.

Supervision

Works under the administrative direction of the Town Accountant with duties and responsibilities defined by the Massachusetts General Laws and local bylaws, incorporating the Generally Accepted Accounting Principles and the Uniform Municipal Accounting System.

Performs highly responsible functions of a complex and technical nature requiring the significant exercise of judgment and initiative to ensure that all municipal financial transactions conform to law and to professional standards; works independently within established policies and procedures; assumes direct accountability for departmental results.

Job Environment

- Work is performed under typical office conditions; attends evening meetings as needed.
- May be required to work outside of normal business hours including weekends during cyclical periods.
- Operates computer and general office equipment, such as calculator, copier, and facsimile machine.
- Work requires occasional contact with the general public, regular contact with all town departments, state, federal and private organizations, requiring administrative and technical knowledge and ability.
- Has access to all town-wide confidential information, such as bid proposals, personnel records, loan documents, contract information and union contracts.
- Errors are difficult to detect and could result in excessive costs, major financial losses from unauthorized expenditures, failure to receive funds due, or deterioration of the town's financial position; errors may also result in legal ramifications.

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.

- Responsible for the implementation of the Town's accounting system and procedures; provides timely and accurate financial information and ensures the integrity of the financial data by instituting proper internal controls. Supervises clerical staff in the day-to-day operation in accordance with office policies.

- Assist the Town Accountant with warrant preparation; process and post bill schedules for payment by the Treasurer; resolve vendor disputes regarding payment.
- Assist the Town Accountant in the preparation of accounts payable warrants for submission to the Treasurer for payment and may refuse payment approval if such payments are deemed fraudulent, unlawful or in excess of budget as prescribed by Massachusetts General Laws.
- In conformity with state law as set forth by the Director of Accounts, assists the Town Accountant in maintaining a complete set of financial books of the Town, showing appropriation amounts and purpose of expenditures; receipts from all sources; debts, amount of assessments levied and abatements made.
- Audits bi-weekly payroll; verifies disbursement and availability of funds.
- Processes and posts cash receipt journals; processes and posts abatement journals and tax refunds.
- Monitors revenue and expenditures for all town meeting authorized Revolving Funds, as prescribed by Massachusetts General Law Chapter 44 Section 53E1/2.
- Monitors revenue and expenditures of all State, Federal, individual and private corporation grants and donations.
- Processes, posts, tracks and monitors purchase orders and contractual expenditures.
- Processes month-end closings, including distribution of department account balance reports and year-to-date budget status; provides information to town departments pertaining to financial reports.
- Assist the Town Accountant in the preparation of year-end financial reports to include balance sheet and revenue and expense statements for the audit process and for the Department of Revenue for certification of free cash and the tax rate; prepares and submits annually to the Department of Revenue, Schedule A, detailing all town financial activity for the fiscal year.
- Assist the Town Accountant in the advising of the Board of Selectmen, Town Manager, department heads, and other town committees, on financial and operational matters.
- Attends Annual and Special Town Meetings as well as meetings of the Board of Selectmen; Finance Committee or other boards and committees to discuss financial matters and offers advice regarding numerous financial matters for the town.
- Maintains and updates Town's Fixed Assets listing.
- Assumes additional responsibilities in the absence of the Town Accountant.
- Performs similar or related work as required, or as situation dictates.

Recommended Minimum Qualifications

Education and Experience

Bachelor's Degree in accounting or business administration or related field; five years of progressively responsible experience in professional, municipal accounting; or an equivalent combination of education and experience. Massachusetts Municipal Auditors' and Accountants' Association (MMAAA) Certification as a Certified Governmental Accountant within four years of employment required. Master's Degree in Accounting or CPA candidate preferred. Experience with MUNIS or Tyler accounting software desired.

Knowledge, Ability and Skill

Knowledge:

- Thorough knowledge of the principles and practices of municipal accounting and of applicable provision of the Massachusetts General Laws.
- Working knowledge of computer applications for accounting and financial management.
- Working knowledge of MUNIS or Tyler accounting software.

Ability:

- Ability to analyze and interpret financial data and to present findings clearly.
- Ability to establish and maintain cooperative relationships with town officials and governmental representatives.
- Ability to determine work priorities and to meet established schedules and deadlines.

Skill:

- Skill in working with numbers and detail.
- Excellent analytical and communication skills.
- Computer skills including proficiency with intermediate spreadsheet analysis, database updating, report generation, and internet research.

Physical and Mental Requirements

- Minimal physical effort required to perform functions under typical office conditions.
- Position requires the ability to operate a keyboard and standard office equipment at an efficient speed.
- The employee is frequently required to remain in a stationary position and must be able to communicate.
- Occasionally moves items up to 30lbs.

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 requirement of the job change.

**TOWN OF STOUGHTON
STAFF ACCOUNTANT**

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| Department: | Accounting | Date: | August 2024 |
| Reports to: | Finance Director | Hours Worked: | 35 |
| FLSA Status | | | |

Statement of Duties

The staff accountant is responsible for administrative and financial services in support of the Financial Director/Town Accountant and the Assistant Town Accountant. This position is not a supervisory position. This position is a detail-oriented position with knowledge of bookkeeping and generally accepted accounting principles, promulgations of the Government Accounting Standards Board (GASB), applicable Massachusetts General Laws, regarding finance and financial accounting software.

Job Environment

- Work is performed under typical office conditions;
- Operates computer and general office equipment, such as calculator, copier, and facsimile machine.
- Work requires occasional contact with the general public, regular contact with all town departments, state, federal and private organizations, requiring administrative and technical knowledge and ability.
- Has access to all town-wide confidential information, such as bid proposals, personnel records, loan documents, contract information and union contracts.
- Errors are difficult to detect and could result in excessive costs, major financial losses from unauthorized expenditures, failure to receive funds due, or deterioration of the town's financial position; errors may also result in legal ramifications.

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.

The Staff Accountant will review and approve all AP invoices, Review and approve Requisitions for account accuracy. Provides backup for entering new vendors and updating vendor information. Will assist the Asst. Accountant with running budgetary reports for all departments, cash reconciliation and journal postings. The Staff Accountant will help with yearend processes which will include 1099 processing.

The duties and responsibilities listed 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.

Recommended Minimum Qualifications

Education and Experience

Associate's degree in business, accounting, or related field; Bachelor's degree preferred; three years of progressively responsible experience in accounting work; experience working in a municipal setting preferred; or any equivalent combination of education and experience.

Knowledge, Ability and Skill

Knowledge:

- Thorough knowledge of the principles and practices of municipal accounting and of applicable provision of the Massachusetts General Laws.
- Working knowledge of computer applications for accounting and financial management.
- Working knowledge of MUNIS, Tyler, or similar accounting software.

Ability:

- Ability to analyze and interpret financial data and to present findings clearly.
- Ability to establish and maintain cooperative relationships with town officials and governmental representatives.
- Ability to determine work priorities and to meet established schedules and deadlines.

Skill:

- Skill in working with numbers and detail.
- Excellent analytical and communication skills.
- Computer skills including proficiency with intermediate spreadsheet analysis, database updating, report generation, and internet research.

Physical and Mental Requirements

- Minimal physical effort required to perform functions under typical office conditions.
- Position requires the ability to operate a keyboard and standard office equipment at an efficient speed.
- The employee is frequently required to remain in a stationary position and must be able to communicate.
- Occasionally moves items up to 30lbs.

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 requirement of the job change.

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|---|---|----------------------------|
| Job Title: Town Accountant | Hours per week: Full-Time & Part-time up to 19 hours | FLSA Status: Exempt |
| Reports to: Town Manager | Department: Accounting | Grade: 5 |
| Created date: 03/24/2022 | | |
| Approved by Town Manager Date: | <i>Town Manager Signature</i> | |
| Approved by Union/Association Date: | <i>Union President Signature</i> | |
| Revised date: | <i>Town Manager Signature</i> | |
| Revision Approved by Union/Association date: | <i>Union President Signature</i> | |

TOWN OF STOUGHTON
SENIOR CLERK II/ACCOUNTING DEPARTMENT

Statement of Duties

Performs skilled clerical, bookkeeping, and record keeping work in the maintenance and processing of financial records requiring a great deal of attention to details and sequencing of actions in processing work consistent with department policies and procedures; all other related work as required.

Supervision

- Works under the general supervision of the Town Accountant and Assistant Town Accountant
- Performs varied, responsible clerical, bookkeeping, and accounting duties, which require frequent exercise of independent judgment and initiative
- Functions independently, referring problems to supervisor when clarification or interpretation of department policies or procedures is required.
- Exercises independent judgment and initiative
- Performs a variety of responsible functions within the guidelines established by state statute and professional standards

Job Environment

- Most work is performed under typical office conditions with occasional contact with public
- Operates a computer, general office equipment, calculator, copier, and telephone
- Makes regular contact with the general public, in-house personnel and vendors
- Contact is by telephone, in person, correspondence, and personal meetings
- Has access to confidential information, including billing documents, and confidential communication between the department and citizens, employees, and other outside agencies
- Errors in the application of established departmental procedures could result in monetary loss, reduced levels of service, delay in the provision of services and could have legal and/or financial repercussions for the town

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.

- Provides for bill processing, voucher entry, warrant preparation, preparation and posting of revenue and journal entries, general ledger reconciliation and other aspects of financial reporting
- Maintains accounts payable including vouchers, warrants, and check registers
- Examines original bills for accuracy, authorizations, legality, and appropriation
- Prepare checks and check registers for Treasurer
- Prepare and distribute reports from the financial system to department heads and/or Town boards
- Assists the Town Accountant in the provision of department services
- Explains departmental procedures, regulations, policies, and office functions
- Maintains department filing system for official records and correspondence
- Assists in the preparation of official documents such as department activity reports and state agency reports to ensure accuracy and compliance with local and state laws and policies
- Maintains detailed and accurate records pertaining to the operation of the department
- May post to various department accounts according to standard office procedures;
- Prepares and submits written reports to supervisor as required
- Performs similar or related work, as required, or as situation dictates

Recommended Minimum Qualifications

Education and Experience

High school diploma; Bachelors degree in Accounting, Public Administration, Finance, Business or related field preferred; three years of responsible experience in accounting, bookkeeping, business administration, or financial management or related field; experience in municipal accounting preferred or any equivalent combination of education and experience which provides the required knowledge, skill or ability required.

Knowledge, Ability and Skill

Knowledge:

- Working knowledge of municipal accounting and bookkeeping principles
- Thorough knowledge of office billing practices and procedures
- Thorough knowledge of office terminology, procedures and equipment
- Working knowledge of town government
- Working knowledge of office and financial software programs, particularly Microsoft Office applications
- Thorough knowledge of business arithmetic

Ability:

- Ability to communicate effectively, orally and in writing
- Ability to use a personal computer and related software
- Ability to operate a telephone and standard office equipment
- Ability to maintain detailed and accurate records and to execute oral and written instructions in a precise manner

Skill:

- Excellent planning and organizational skills
- Ability to handle multiple tasks
- Good judgment and integrity and maintenance of effective staff and customer relations
- Skill in computer use including the ability to create and maintain spreadsheets.

Physical Requirements

- Ability to occasionally lift 25 pounds
- Minimal physical effort generally required in performing duties under typical office conditions Position requires the ability to operate a keyboard and standard office equipment
- Frequently required to use hands to finger, handle or feel objects, tools or controls and reach with hands and arms
- The employee is frequently required to sit, talk and hear
- Specific vision requirements include close vision, distance vision and the ability to adjust focus

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.

TOWN OF STOUGHTON
PART-TIME SENIOR CLERK /ACCOUNTING DEPARTMENT

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|-------------|-----------------|---------------|------------|
| Department: | Accounting | Date: | 3-6-2023 |
| Reports to: | Town Accountant | Hours Worked: | 19 or less |

Statement of Duties

Performs skilled clerical, bookkeeping, and record keeping work in the maintenance and processing of financial records requiring a great deal of attention to details and sequencing of actions in processing work consistent with department policies and procedures; all other related work as required.

Supervision

- Works under the general supervision of the Town Accountant and Assistant Town Accountant
- Performs varied, responsible clerical, bookkeeping, and accounting duties, which require frequent exercise of independent judgment and initiative
- Functions independently, referring problems to supervisor when clarification or interpretation of department policies or procedures is required.
- Exercises independent judgment and initiative
- Performs a variety of responsible functions within the guidelines established by state statute and professional standards

Job Environment

- Most work is performed under typical office conditions with occasional contact with public
- Operates a computer, general office equipment, calculator, copier, and telephone
- Makes regular contact with the general public, in-house personnel and vendors
- Contact is by telephone, in person, correspondence, and personal meetings
- Has access to confidential information, including billing documents, and confidential communication between the department and citizens, employees, and other outside agencies
- Errors in the application of established departmental procedures could result in monetary loss, reduced levels of service, delay in the provision of services and could have legal and/or financial repercussions for the town

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.

- Archives all departmental receipt turnovers and posts receipt batches to the general ledger. Refers receipts over a certain dollar threshold to the Town Accountant or Assistant Town Accountant

- Serves as backup to the accounts payable senior clerk to include bill processing, voucher review, warrant preparation, preparation and posting of disbursement and other journal entries, check printing and maintenance of all related records
- Prepare and distribute reports from the financial system to department heads and/or Town boards
- Assists the Town Accountant or Assistant Town Accountant in the provision of department services
- Explains departmental procedures, regulations, policies, and office functions
- Maintains department filing system for official records and correspondence
- Assists in the preparation of official documents such as department activity reports and state agency reports to ensure accuracy and compliance with local and state laws and policies
- Maintains detailed and accurate records pertaining to the operation of the department
- May post to various department accounts according to standard office procedures;
- Prepares and submits written reports to Town Accountant or Assistant Town Accountant as required
- Performs similar or related work, as required, or as situation dictates

Recommended Minimum Qualifications

Education and Experience

High school diploma; Bachelors degree in Accounting, Public Administration, Finance, Business or related field preferred; three years of responsible experience in accounting, bookkeeping, business administration, or financial management or related field; experience in municipal accounting preferred or any equivalent combination of education and experience which provides the required knowledge, skill or ability required.

Knowledge, Ability and Skill

Knowledge:

- Working knowledge of municipal accounting and bookkeeping principles
- Thorough knowledge of office terminology, procedures and equipment
- Working knowledge of town government
- Working knowledge of office and financial software programs, particularly Microsoft Office applications
- Thorough knowledge of business arithmetic

Ability:

- Ability to communicate effectively
- Ability to use a personal computer and related software
- Ability to operate a telephone and standard office equipment
- Ability to maintain detailed and accurate records and to execute and communicate instructions in a precise manner

Skill:

- Excellent planning and organizational skills
- Ability to handle multiple tasks
- Good judgment and integrity and maintenance of effective staff and customer relations
- Skill in computer use including the ability to create and maintain spreadsheets.

Physical Requirements

- Occasionally move items up to 25 pounds
- Minimal physical effort generally required in performing duties under typical office conditions Position requires the ability to operate a keyboard and standard office equipment
- Frequently required to use hands to finger, handle or feel objects, tools or controls and reach with hands and arms
- The employee is frequently required to remain in a stationary position and must be able to communicate

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.