POSITION DESCRIPTION
ACCOUNTANT

I. OBJECTIVES:

The position of Accountant was created to help achieve the current mission of the Association which is stated as follows:

Our mission at Benton Rural Electric Association, a member-owned and operated cooperative, is to provide affordable and reliable energy and other member-driven compatible services that enhance the quality of life for all of our members. Our mission will also provide a stable, safe, competitive career-oriented work environment for the Association's employees. Our mission is being pursued through the highest ethical standards using progressive marketing in conjunction with sound financial and management principles.

Benton REA intends to accomplish this mission by assigning specific operational duties and responsibilities to be delegated to a competent, well-trained person whose knowledge of and ability in this position will contribute to the attainment of the current mission of the Association. This person must be adaptable, self-motivated, responsible, accountable and energetic.

The specific objectives of this position and the responsibilities to be fulfilled to achieve these objectives include:

A. Responsible for the general supervision of all payroll functions and any other functions that are assigned.

B. Is responsible for the accounting and financial functions that have been assigned.

C. Maintains and manages the Other A/R Billing System by use of proper procedures and controls for the best possible operation.

D. Maintaining a positive work environment, and exhibiting cooperative behavior.

E. Performing other functions when qualified and assigned.
II. RELATIONSHIPS:

A. Reports to: Financial Services Assistant

B. Coordinates or cooperates with:

1. Internal:
   a) Financial Services Assistant - to collaborate with on major accounting issues and office matters, and to obtain information, guidance, and necessary approvals. Assists in establishing and maintaining proper accounting controls and procedures in order to protect the assets of the Association. Works with the Financial Services Assistant on modifying and managing the financial information system necessary to provide Management and the Board of Trustees with the reports and information that they need to make decisions on a timely basis.
   b) Administrative Department - in supplying information or receiving information as required while encouraging positive working relationships.
   c) Engineering Department - in supplying or receiving information as required while encouraging positive working relationships.
   d) Operations Department - cooperates in the control and exchange of information as needed while encouraging positive working relationships.
   e) Other Departments - to confer with and advise, acting in cooperation to assure compliance with the policies and objectives of the Association while encouraging positive working relationships.

2. External:
   a) Members - to answer questions and give assistance to ensure positive member relations. Directly resolves member service complaints involving member issues and concerns when applicable, and utilizes the skills of Finance and Administration Department personnel and seeks help from employees in other departments, as needed, in order to resolve member issues. Refers those complaints to the Financial Services Assistant which are not resolved at the Accountant level. Follows up to ensure that member complaints have.
   b) Associated Organizations - to keep informed on activities that would involve or benefit the Association while encouraging good working relationships.
   c) Certified Public Accountants (CPA) firm hired by the Association - maintain contact with the CPA firm throughout the year in order to obtain advice on technical matters.
III. RESPONSIBILITIES:

To fulfill the objectives of this position, the employee so designated shall be expected to perform any or all of the following duties or responsibilities.

A. Specific duties relating to Objective A: Responsible for the general supervision of all payroll functions and any other functions that are assigned.
   1. Helps in training of personnel in department for the best workload management and most efficient operation.
   2. Works with staff, management, and employees in establishing high morale and pleasant work conditions and relationships.
   3. Responsible for the direct supervision of various office personnel as assigned.
   4. Is ultimately responsible for the accuracy and timeliness of payroll and compensation, including that associated with labor contract provisions, and is responsible for the accurate accumulation and liquidation of accrued leave. Also is ultimately responsible for the accurate accounting and payroll processing functions associated with all payroll calculations and/or payroll deduction adjustments that may result from any Washington State Department of Labor & Industries job-related injury, disease, or accident claims, as well as from any short-term or long-term disability claims.
   5. Performs such other duties or accepts such other responsibilities as assigned.

B. Specific duties relating to Objective B: Is responsible for the accounting and financial functions that have been assigned.
   1. Assists the Financial Services Assistant with the organization and preparation of financial reports and other information.
   2. Develops and maintains the internal accounting controls necessary to protect the assets of the Association.
   3. Is responsible for the processing and preparation of the accounting for payment obligations, taxes, property insurance, depreciation, bank reconciliation, loan records, financial and statistical reporting, property records, and all other accounting responsibilities.
   4. Is responsible to reconcile all balance sheet accounts to their individual subsidiary ledger on a monthly basis.
5. Maintains accurate and reliable control of Association records by individual general ledger account for financial and statistical reporting in accordance with federal and state laws and the Association’s internal control of said accounts, and performs other accounting responsibilities that may arise or be requested.

6. Keeps informed of new accounting methods and procedures and helps to evaluate whether the current procedures should be revised.

7. Is responsible for the prudent investment of Association General Funds that are in excess of necessary working capital.

8. Ensures that the Association’s investments and accounting practices follow RUS standards in addition to those set forth in the Association policies.

9. Is responsible for the implementation and use of new personal computer software in relation to performing the duties of the Accountant.

10. Is responsible for the maintenance of the financial packages (such as general ledger, accounts payable, financial statements other accounts receivable, loans receivable, and fixed assets) used on the main computer system.

11. Is responsible for the security and back-up of the files and information contained on the personal computer that the Accountant uses.

12. Shall assist the Financial Services Assistant in efforts to ensure the security and accuracy of the financial data contained on the main computer system.

13. Responsible for working closely with the CPA firm hired by the Association for the purposes of completing the annual audit. This responsibility includes making sure that the records of the Association are in order before the audit, including the timely completion of the annual audit books and assisting the auditors before, during, and after the audit so that the audit process will be accomplished as smoothly as possible. The Accountant is also responsible for being familiar with the standard procedures performed during a CPA audit and with generally accepted accounting principles. A major goal of the Accountant is to make sure that the financial records of the Association conform to Generally Accepted Accounting Principles (GAAP).

14. Must be bondable, and be capable of acting on behalf of the Financial Services Assistant when assigned.

15. Responsible for backing up all accounting and payroll related data on a monthly basis and at the end of each year.

16. Responsible for handling all of the office equipment maintenance contracts for the Association as well as making sure that the office equipment is in good working order by making the necessary service calls.
17. Responsible for the accurate and timely processing of all capital credit distribution checks, notices, and any other capital credit functions.

18. Performs such other duties or accepts such other responsibilities as assigned.

C. Specific duties relating to Objective D: **Maintains and manages the Other A/R Billing System by use of proper procedures and controls for the best possible operation.**

1. Responsible for Other Accounts Receivable Billing 142.20.

2. Maintains accurate files of all special invoices and their corresponding detail.

3. Posts and reconciles, on a daily basis, cash receipts for Other Accounts Receivable with payments received from billing.

4. Notifies the Accounting Assistant of any changes in billing that would require special adjustments to the Other Accounts Receivable System.

5. Performs other functions as needed in order to accomplish this objective.

D. Specific duties relating to Objective E: **Maintaining a positive work environment, and exhibiting cooperative behavior.**

1. Maintains a friendly attitude and willingness to work with other employees and associates.

2. Creates a high standard of morale among employees by encouraging team spirit and enthusiasm within and among the Benton REA personnel and between the Association’s departments.

3. Is willing to help out in areas where qualified and requested.

4. Brings potential problems to the attention of the Finance Services Assistant as soon as possible.
E. Specific duties relating to Objective F: **Performing other functions when qualified and assigned.**

1. Performs other such job related activities as qualified and assigned by the Manager of Finance and Administration.

2. Assists with the investigation of complaints received from members of the Association by coordinating with the other Association departments as needed.

IV. **AUTHORITIES:**

The Accountant shall have full authority to carry out the duties and responsibilities of this position in conformity with established policies and procedures and shall utilize time in such a way as to fulfill the objectives of this position and the organization.

This employee is encouraged to use initiative and judgment in making decisions, remembering that the Association's best interest can be affected by all actions. The employee should feel free to make suggestions for the improvement of operations and efficiency.

The employee shall secure the approval of the Financial Services Assistant in making decisions when policies are not clear and when further explanation is needed.

Nothing contained above should be construed to be a guarantee of or assurance of employment. Employees are expected to meet the standards of work performance and to perform their jobs competently, to maintain satisfactory interpersonal relations with co-workers as well as supervisors, and to conduct themselves appropriately in the work place. Failure to meet these standards in the judgment of management may result in discipline, including discharge. Disputes resulting from implementation of this position description are subject to the provisions described in the most recent version of Association General Policy No. 614 - Dispute Resolution Procedure Non-Bargaining Unit.

This job description in no way implies a contract of employment between the employee and the employer. The employee recognizes that they are an employee at will.

ACCEPTED BY: _______________________________ DATE________________________

Employee

APPROVED BY: _______________________________ DATE________________________

Supervisor

REVIEWED BY: _______________________________ DATE________________________

General Manager/Executive Vice President
MINIMUM JOB QUALIFICATIONS
Accountant

V. REQUIRED SKILLS:

A. Education Requirements - A Bachelor’s degree (four-year degree) in Accounting or a Bachelor’s degree in Business Administration with an emphasis in accounting, from an acceptable institution is required.

B. On year of personal computer experience and a working knowledge of word processing and spreadsheet software (Microsoft Office) are required. A working knowledge of the use of email (Microsoft Outlook) is also required.

C. Working knowledge of Generally Accepted Accounting Principles (GAAP) is required.

D. Must have and maintain a valid Washington State Driver’s License. If a valid Washington State Driver's License has not been obtained, then it must be acquired in a reasonable amount of time as specified by the Association. This item is required.

E. The ability to work with minimal supervision is required.

F. Providing friendly and courteous assistance to Benton REA members and to the general public is required. Must be very motivated and able to work in a team-oriented environment with assigned responsibilities, and be able to complete all assigned goals and objectives in an accurate and timely manner while following up with Benton REA members and/or fellow employees to insure high-quality service.

G. Physical Requirements (Sufficient dexterity to perform the tasks as listed in the job description for this position is required.)

1. Physical Skills Level B (Noticeable) - Some physical skill is required. Certain coordinated finger, limb, or body movements must be performed in the course of regular work routines. These can usually be learned on the job over a relatively short period of time.

2. Physical Effort Level 1 (Moderate) - Minimal physical exertion is required. Most job time is spent sitting with occasional walking. Occasional lifting and/or carrying of lightweight materials or equipment.

3. Sufficient dexterity to perform the tasks listed in the job description for this position is required.

4. The ability to sit in a chair at a desk for extended periods of time is required.

5. Talking in person and on mobile radio or cell phone required.
6. Listening in person and on mobile radio or cell phone required.

7. Must possess good vision (normal or corrected). **This item is required.**

8. Adequate depth perception (for driving) required.

9. Lift, carry, pull, and push items in excess of 20 pounds. **This item is required.**

10. Some travel will be required. The Financial Services Assistant will be asked to take trips within, and out of, the Benton REA service territory in order to attend meetings, conferences, education and training classes, and seminars. These trips will usually require driving a vehicle that is provided by the Association.

11. The ability to effectively and fluently speak, read, write, and communicate with people using the English language is required.

12. The ability to operate a motor vehicle on public roads and highways is required.

13. Must have the physical dexterity to operate a computer. **This item is required.**

VI. **PREFERRED SKILLS:**

   A. Previous experience with a United States Department of Agriculture (USDA) Rural Utilities Service (RUS) financed electrical distribution cooperative is preferred.

   B. Previous supervisory experience is preferred.

VII. **WORK ENVIRONMENT:**

   A. Work Demand Level B (Average) - Work pressure, disturbances of workflow, and/or irregularities in work schedule are expected and occur on an intermittent basis.

   B. Working Conditions Level 1 (Good) - Generally good working conditions. Little or no exposure to extremes in noise, temperature, etc. Little or no exposure to safety or health hazards.

   C. Will be working in an office environment most of the time. The office environment is air conditioned or heated as needed. There will be travel required to attend meeting, conference, education or training classes, and seminars as assigned.

Revised on 6-15-17