

## **ACCOUNTING SUPERVISOR**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.*

### **DEFINITION**

Under general direction, supervises and participates in performing professional accounting duties in the analysis, preparation and maintenance of financial records and reports; supervises the technical and clerical accounting such as accounts payable and receivable and payroll functions; performs difficult and highly detailed accounting analyses and work with staff and departments to resolve accounting and reporting issues; and performs other related duties as assigned.

### **DISTINGUISHING CHARACTERISTICS**

This is the first-line supervisor level classification in the Finance (Accounting) Division with the responsibility for organizing, assigning, evaluating results, develop and assist in division budget, conducting performance appraisals and recommending personnel actions such as hiring, promotions, discipline and termination. Duties may include performing the most difficult and complex tasks assigned to the work unit.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives direction from the Finance Manager and/or Director of Finance & Technology Services.

Direct supervision is provided to accounting staff.

**ESSENTIAL AND MARGINAL FUNCTION STATEMENTS**- *Essential and other important responsibilities and duties may include, but are not limited to the following:*

#### **Essential Functions:**

1. Plans, organizes, controls, integrates and evaluates the work of assigned staff; with staff, develops, implements and monitors work plans to achieve goals and objectives; contributes to the development of and monitors performance against the annual department budget; supervises and participates in developing, implementing and evaluating plans, work processes, systems and procedures to achieve annual goals, objectives and work standards.
2. Plans and evaluates the performance of assigned staff; establishes performance requirements and personal development targets; regularly monitors performance and provides coaching for performance improvement and development.
3. Provides day-to-day leadership and works with staff to ensure a high-performance, customer service-oriented work environment that supports achieving the department's and the District's mission, strategic plan, objectives and values.
4. Plans, organizes the annual financial audit process; preparation of audit work papers; preparation of the Comprehensive Annual Financial Report; knowledge of the application of current and proposed Governmental Accounting Standards.

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5. Thorough knowledge and experience of Governmental and Not-for-Profit Accounting practices and issues; preparation of multiple and complex bank and investment reconciliations.
6. Supervises, participates in and reviews the work of employees preparing and processing standard monthly and special journal entries; reviews entries for accuracy of account numbers and amounts and for reasonableness; prepares and supervises the preparation of standard monthly financial statements and schedules; answers staff and department questions about appropriate accounts for charging of expenses; analyzes, verifies and reconciles accounts and records.
7. Manages the work of employees responsible for accounts payable and receivable, utility billing and payroll; provides assistance to outside department to ensure accuracy of account numbers and adequate account balances; reviews payroll and payroll tax reports; manages and participates in ensuring the smooth operations of the general ledger accounting and payroll computer systems.
8. Supervises and facilitates a timely and accurate month end closing process for the general ledger; quarterly reporting process for payroll; monthly review of outstanding accounts receivable; conducts a review of all monthly charges made to the operational departments.
9. Thorough knowledge and ability to design and implement modern accounting practices, procedures and internal controls; maintains and ensures adherence to internal control procedures and accounting standards through a periodic and systematic review process.
10. Provides information and assistance to departments on accounting and financial reporting issues.
11. Develops and monitors team and individual performance measures, ensuring that they align with District's Strategic and Operational Plans.
12. Ensures a thorough understanding of the Rolling Budget Planning Cycle and participates in its development and deployment.
13. Performs special projects as assigned.
14. Regular attendance at the worksite.

### **Marginal Functions:**

1. Attend and participate in professional group meetings; stay abreast of new accounting regulations and innovations.
2. Performs related duties as assigned.

### **KNOWLEDGE, SKILLS AND ABILITIES**

#### **Knowledge of:**

Principles of managing by fact and organizational and personal learning; familiar with process mapping and structured problem solving; theoretical and practical knowledge necessary to develop and monitor individual performance standards, and insure they align with key performance measures for the unit.

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Principles and practices of general, enterprise, and governmental accounting including financial statement preparation and methods of financial control and reporting.

Principles and practices of cost accounting; internal control and audit principles and practices; laws and regulations relating to the financial administration of public agencies and utilities; District functions and associated financial management and reporting issues; principles and practices of business data processing particularly related to the processing of accounting and financial information; the operations, requirements and codes of the District's automated general ledger system; District's personnel rules, policies and provisions; principles and practices of effective supervision.

### **Ability to:**

Analyze and make sound recommendations on complex financial data and operations.

Understand, interpret, explain, and apply District, state, and federal laws regulating District financial accounting, reporting and recordkeeping.

Understand and accurately use the District's Chart of Accounts and system of District, and assessment authority cost center accounting; supervise and direct the work of assigned staff.

Operate a computer and spreadsheet software.

Develop and implement financial procedures and controls.

Organize and prioritize effectively; facilitate technical and system enhancements.

Follow and apply written and oral work instructions including communicating effectively, orally and in writing.

Make sound independent judgments within established guidelines; train others in work processes and procedures; establish and maintain effective working relationships with those contacted in the course of work.

Maintain and utilize process flow charts for key processes, with performance standards related to customer and stakeholder needs; validate customer requirements.

Perform complicated mathematical calculations and analyses, including preparation of clear, concise and comprehensive financial statements, reports, and written materials.

## **REQUIRED QUALIFICATIONS**

**EDUCATION AND EXPERIENCE GUIDELINES-** *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

### **Education/Training:**

Possession of Bachelor's degree from an accredited college or university in finance, accounting, business administration, public administration, or a related field. Graduate degree in business administration or management is desirable.

License as a Certified Public Accountant (CPA) is highly desirable.

### **Experience:**

Four (4) years of increasingly responsible experience in accounting, finance, or related field, preferably in a governmental agency or utility; including two (2) years of administrative and supervisory responsibility.

### **Licenses:**

Possession of a valid State of California Class C driver's license and a satisfactory driving record.

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**PHYSICAL DEMANDS AND WORKING ENVIRONMENT-** *The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

### **Physical Demands:**

While performing the duties of this class, an employee is regularly required to sit; speak and hear in person, in meetings and by telephone; use hands to finger, handle, feel or operate standard office equipment; and reach with hands and arms. The employee is frequently required to walk and stand.

### **Mental Demands:**

While performing the duties of this class, the employee is regularly required to use written and oral communication skills; read and interpret complex data, information and documents; analyze and solve problems; observe and interpret people and situations; use math and mathematical reasoning; learn and apply new information or skills; perform highly detailed work on multiple, concurrent tasks; work under intensive deadlines and interact with District board members, management, staff, outside auditors, bond counsel, officials of other governmental agencies and the public.

### **Environment:**

The employee works under typical office conditions, and the noise level is usually quiet; exposure to computer screens; extensive interaction with District staff and the general public.

### **Vision:**

See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

### **Hearing:**

Hear in the normal audio range with or without correction.

JOB STATUS: Exempt

DATE ADOPTED: January, 2013

DATE MODIFIED: January, 2015

Safety Sensitive Position