



**MAY 2020  
FLSA: EXEMPT**

## **ACCOUNTING SUPERVISOR**

### **DEFINITION**

Under general direction, plans, organizes, supervises, coordinates, and reviews the work of staff performing professional, technical and administrative support functions within the finance and accounting department; provides highly complex and responsible administrative and professional support to the Assistant General Manager/Chief Financial Officer in areas of expertise; and performs related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the Assistant General Manager/Chief Financial Officer while exercising both direct and general supervision over accounting related activities.

### **CLASS CHARACTERISTICS**

This is a mid-management classification that oversees the day-to-day activities of the finance and accounting department which includes: accounting, budgeting, financial reporting, financial analysis, rate setting. The incumbent assists with short and long-range planning for assigned divisions. Successful performance of the work requires the ability to develop, supervise, and implement projects and programs in a variety of areas. This class is distinguished from the Assistant General Manager/Chief Financial Officer in that the latter has management responsibility for the Administration Division which includes the Executive Assistant function, Human Resources/Risk Administration, Community Affairs, and Customer Service and for developing, implementing, and interpreting public policy.

### **EXAMPLES OF TYPICAL JOB FUNCTIONS** (Illustrative Only)

*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Plans, coordinates, and oversees the services and activities of the finance and accounting department, including budgeting, accounting, and reporting.
- Plans, organizes, assigns, reviews, and directs the work of the finance and accounting staff; selects, trains and evaluates subordinate staff; implements discipline and termination procedures, and other personnel actions.
- Participates in the development and implementation of goals, objectives, policies, and priorities for the assigned areas; recommends within departmental policy, appropriate service, and staffing levels; recommends and administers policies and procedures.
- 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, goals, and values.
- Supervises and participates in all activities related to the District's accounting function, including the development of accounting policies and procedures in accordance with generally accepted accounting

- principles, and the development and maintenance of the accounting system, payroll, accounts payable, processing and issuance of checks and warrants, cash receipts, and required reporting.
- Oversees the development and administration of the assigned department's budget; monitors and approves expenditures; prepares and implements budgetary adjustments.
  - Oversees fiscal year end activities including, closing entries, trial balance report, and external auditors' field work. Develops and standardizes procedures and methods to improve and continuously monitor the efficiency and effectiveness of assigned programs, service delivery methods, and procedures; assesses and monitors workload, administrative and support systems, and internal reporting relationships; identifies opportunities for improvement and makes recommendations to the Assistant General Manager/Chief Financial Officer.
  - Oversees the development and implementation of the District-wide annual budget; tracks the adopted budget and prepares periodic budget reviews for submission to District divisions.
  - Ensures compliance with federal, state, and local government accounting and financial reporting standards and controls
  - Reviews calculations and examines supporting documentation for accuracy and completeness on monthly journal entries; prepares and maintains control and subsidiary accounting records on all asset and liability accounts and establishes general ledger accounts for new capital related construction projects.
  - Reviews and approves purchasing requisitions prior to creation of purchase orders issued by Accounts Payable; reviews Accounts Payable checks for supporting back-up, general ledger coding, and authorized approvals prior to signing and mailing checks to vendors.
  - Prepares, reviews, and presents financial and staff reports and various information updates to the Assistant General Manager/Chief Financial Officer, General Manager, and/or Board of Directors.
  - Conducts departmental organizational and operational studies and investigations; recommends modifications to programs, policies, and procedures as appropriate.
  - Participates in and makes presentations to the Board of Directors, and a wide variety of committees, boards, and commissions; performs financial review of matters pertaining to the various committees.
  - Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of fiscal services as they relate to the areas of assignment.
  - Maintains and directs the maintenance of working and official records and files.
  - Assists in the evaluation of public inquiries and complaints and assists with resolutions and alternative recommendations.
  - Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Administrative principles and practices, including goal setting, program development, implementation, and evaluation, and project management.
- Principles and practices of accounting, public finance administration and budgeting, purchasing, auditing, and reconciliation, including General Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), and assets and liability reconciliations.
- Principles and practices of public agency budget development and administration and sound financial management policies and procedures.
- Research methods, statistical and financial analysis, and modeling techniques.
- Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.

- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to municipal financial operations.
- Applicable federal, state and local laws; departmental and District regulations, codes, policies, and procedures.
- Record keeping principles and procedures.
- Business arithmetic and statistical techniques.
- Modern office practices, methods, and computer equipment and applications related to the work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for effectively representing the District in contact with governmental agencies, community groups, and various business, professional, educational, regulatory, and legislative organizations.
- Techniques for providing a high level of professional service by effectively dealing with the public, vendors, contractors, and District staff.

**Ability to:**

- Supervise, select, train, motivate, and evaluate the work of staff.
- Plan, organize, administer, coordinate, review, evaluate, and participate in the finance and accounting functions.
- Develop and implement goals, objectives, policies, procedures, work standards, and internal controls for the department and assigned program areas.
- Prepare and administer large and complex budgets; allocate limited resources in a cost-effective manner.
- Analyze, post, balance, and reconcile complex financial data and accounts.
- Interpret, apply and ensure compliance with federal, state, and local policies, procedures, laws, and regulations.
- Supervise the collection, reporting, and reconciliation of the District's daily cash receipts; perform a wide variety of record keeping and accounting work.
- Research, analyze, and evaluate new service delivery methods, procedures and techniques.
- Conduct complex research projects, evaluate alternatives, make sound recommendations and prepare effective technical staff reports.
- Prepare clear and concise reports, correspondence, policies, procedures and other written materials.
- Make accurate arithmetic, financial and statistical computations.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be*

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a related field and four (4) years of increasingly responsible experience in accounting of which at least one (1) year of experience was in a lead or supervisory capacity. Experience in a governmental or public utility setting is desirable.

**Licenses and Certifications:**

- Possession of, or ability to obtain, a valid California Driver's License by time of appointment.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle, and to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups and over the telephone. This is primarily a sedentary office classification. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

**ENVIRONMENTAL ELEMENTS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to potentially hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.