



Accounting Supervisor I/II

Class Code:
411,412

DEFINITION

Under direction from the Accounting and Treasury Manager or the Budget and Financial Analysis Manager, provides leadership, plans, directs and supervises professional and support staff performing accounting related functions; coordinates the annual budgeting process; coordinates the investment and cash handling functions and reconciliations with accuracy and proficiency; performs the most difficult and complex professional accounting activities; knows current GASB guidelines and ensures compliance; ensures that accounting records are accurate and reconciled, oversees the preparation of, and/or prepares a variety of complex accounting, analytical, statistical and narrative reports for presentation to management and other end users; ensures that strong financial and internal controls are in place; provides financial and accounting data to external auditors as appropriate; consults with District staff and management on issues related to functional areas of responsibility; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

Accounting Supervisor I is the first level in the Accounting Supervisor series. Under close to general direction within a framework of established policies and procedures, the incumbent performs complex professional accounting activities and supervises the work of professional and support staff performing a variety of accounting related functions. The incumbent performs the full range of more routine accounting and supervisory work under general direction, while learning to perform the more complex activities of the fully-experienced level II supervisor under closer direction. Assignments are given in general terms and are subject to frequent review while in progress and upon completion. There is some latitude for independent judgment and action in well-defined areas of work.

This class is distinguished from the fully-experienced Accounting Supervisor II by the more routine nature of work activities and the limited degree of independent judgment and action exercised. The Accounting Supervisor I and II classifications are flexibly staffed. An incumbent in this classification normally advances to an Accounting Supervisor II after two (2) years at the first level and upon recommendation of the division manager, approval of the department manager and demonstrated proficiency to meet the job requirements of the Accounting Supervisor II classification.

Accounting Supervisor II is the fully experienced classification in the Accounting Supervisor series. Under general direction within a framework of established policies and procedures, the incumbent independently performs the full range of routine to highly complex professional accounting and supervisory work requiring advanced knowledge of accounting fundamentals and substantial professional experience. Assignments are given in general terms and subject to periodic review usually upon completion. There is significant latitude for discretion and independent judgment in the selection of work methods to achieve established goals.

This class is distinguished from the Accounting and Treasury Manager and the Budget and Financial Analysis Manager which are mid-management classifications responsible for the

planning, direction and management of all staff and operations relative to the District's finance and accounting functions.

TYPICAL DUTIES

TYPICAL EXAMPLES OF DUTIES MAY INCLUDE BUT ARE NOT LIMITED TO THE FOLLOWING:

- Supervises and performs general accounting functions according to GASB rules including preparation of periodic journal entries to record transactions in the general ledger; gathers data and performs account reconciliations; receives and enters data from investment and customer service activities.
- Supervises and coordinates the annual budgeting process and improves business processes as needed to ensure a smooth annual process with departments across the District.
- Supervises and coordinates the handling of investments and cash in accordance with the investment policy and to ensure accuracy and strong internal controls. Maintains a monthly cash flow statement to enable sound forecasting and to show historic and planned movement of funds to ensure a good balance between liquidity and savings.
- Participates in selection interviews and hiring of new staff; prioritizes, assigns and reviews work, approves time off and prepares employee performance evaluations; interprets District policies and procedures to employees and administers day-to-day aspects of labor agreements with employee organizations.
- Oversees and performs a variety of financial analyses and reporting, such as the annual State Controller's report and reports of sales tax and diesel fuel; provides information to external auditors as appropriate; and performs ad hoc financial analyses to support management decisions.
- Coordinates and works closely with the external financial auditors annually; prepares financial notes and schedules used in the preparation of the comprehensive annual financial report (CAFR); and develops an accurate CAFR in accordance with GASB.
- Coordinates and performs the annual physical inventory; coordinates scheduling and resources and provides a comprehensive summary to management on any inventory discrepancies.
- Monitors, reviews and implements procedures for improvements to internal controls and efficiencies with special attention to cash handling in Customer Service, investment handling, payroll and accounts payable.
- Evaluates operations and activities of assigned responsibilities; recommends improvements and modifications to business processes and operating procedures for stronger internal controls, and improved efficiency and accuracy; and prepares various reports on operations and activities.

- Participates in the preparation of the annual budget request for the work unit; estimates staffing, equipment and supply needs based upon recent trends and planned activities; monitors expenditures after budget adoption; approves requisitions for purchase of materials or supplies.
- Keeps up to date on GASB regulations, tax laws, government regulations, accounting best practices and any other pertinent education that enables excellence in accounting and financial practices.
- Using information from a financial software system; develops and maintains various accounting worksheets and schedules using spreadsheet programs and reconciles accounting and financial data utilized and duplicated in different but interfaced software systems.
- Keeps up to date on customer service, customer accounting, budgeting, investing and other department activities that may impact business processes and suggests improvements as needed.
- Performs periodic payroll audits and reconciliations to ensure that payroll accounting activities are accurate and are in compliance with established policies and procedures.
- Reviews and checks various accounting transactions prepared by others for accuracy including those involving miscellaneous receivables and vouchers payable, inventory, payroll, postings to the general ledger and a variety of job costing data.
- Works on a variety of special projects, as assigned, including those that deal with automating or enhancing the computerized processing and recording of financial information.
- Ensures that all government regulation, legislative guidance, tax laws in regards to payroll and benefits, accounts payable, revenues and any other applicable areas, are complied with and all deadlines are met.
- Performs other related work as required.

REQUIREMENTS

Any combination of education and experience that would likely provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be the equivalent of:

Education and Experience:

Possession of a Baccalaureate degree from an accredited college or university with a major in accounting, finance or business administration; and

Accounting Supervisor I: Four (4) years of full time experience in professional accounting work with at least two (2) years in a lead capacity directing the work of others.

Successful completion of the District's Pre-Supervisory Training Program may be substituted for the two (2) years in a lead capacity directing the work of others.

Accounting Supervisor II: Two (2) years of full-time experience as an Accounting Supervisor I with the District or its equivalent.

Knowledge, Skills and Abilities:

Advanced Knowledge of: generally accepted accounting principles and practices; governmental and utility accounting requirements (GASB); modern principles and practices of effective employee supervision and personnel management; principles and practices of financial analysis and auditing; cost estimating methods and principles; procedures of budget preparation, control and administration; cash management techniques; principles and practices of payroll administration; pertinent State and Federal laws governing wage and hour calculations, tax deductions, and related issues; electronic data processing principles relative to general, cost, payroll, accounts payable and managerial accounting; modern office practices and procedures including financial record keeping principles and procedures; safe work practices and the ability to identify workplace hazards and/or unsafe conditions and take appropriate corrective action.

Skill and Ability to: provide leadership, plan, assign, supervise and review the work of subordinate staff; critically think and design and implement change initiatives; resolve day to day employee relations matters; develop and revise office procedures; work independently and exercise sound judgment; compile, analyze, and interpret data; interpret and explain computer-based financial and accounting reports; understand and apply relevant laws and regulations; make arithmetical calculations with speed and accuracy; operate a 10-key calculator by touch; effectively use a personal computer and other standard office equipment; proficiently utilize spreadsheet programs and financial management software applications; communicate effectively, both orally and in writing; maintain detailed and accurate records; prepare clear and concise written reports; advise department manager on financial and accounting matters having District-wide impact; establish and maintain good working relationships with those contacted in the course of the work; perform essential duties of the job without causing harm to self or others.

Additional Requirements:

- Must possess a valid California driver's license and have a satisfactory driving record.

Working Conditions/Physical Requirements:

The essential functions of this classification are performed in a controlled-temperature office and requires the ability to: sit for extended periods of time in front of a computer screen; use finger dexterity and hand strength to perform simple grasping and fine manipulation; use a telephone and operate a computer and other office equipment on a daily basis; speak and hear in person and on the phone; see sufficiently to perform assignments; and intermittently twist to reach equipment or supplies surrounding desk; and frequently lift or carry boxes of files and records weighing up to 20 pounds and occasionally up to 55 pounds.

Revised: 04/14

Approved: 
Human Resources/Risk Manager