



**DECEMBER 2018
FLSA: EXEMPT**

ACCOUNTING SUPERVISOR

This class specification indicates, in general terms, the type and level of work performed as well as the responsibilities of employees in this classification. The job functions described are not to be interpreted as being all-inclusive to any specific employee.

DEFINITION

Under general supervision or direction, supervises, assigns, reviews, and participates in the work of staff responsible for providing professional, technical, and administrative support accounting activities which may include accounts payable, accounts receivable, revenue program, cost accounting, fixed assets, payroll, general ledger maintenance, financial reporting and budget preparation; ensures work quality and adherence to established policies and procedures; performs the most technical and complex tasks relative to assigned areas of responsibility; and performs related work as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision or direction from assigned supervisory and/or managerial staff. Exercises direct and general supervision over assigned professional, technical, and administrative support staff.

CLASS CHARACTERISTICS

This classification is the supervisory level class within the professional accounting functional area that exercises independent judgment on diverse and specialized accounting functions and has significant accountability in ongoing decision-making responsibilities associated with the work. The incumbent organizes and oversees day-to-day financial processing, reporting, and record-keeping activities and is responsible for providing professional-level support to management in a variety of areas. Responsibilities include oversight of one or more accounting functions in addition to reconciliation and financial report preparation activities. This class is distinguished from the Accounting Manager in that the latter has management authority planning, organizing, and directing the full scope of professional accounting operations, projects, and related activities within a major unit.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

The following essential job functions are typical for this classification. Incumbents may not perform all of the listed job functions and/or may be required to perform additional or different job functions from those set forth below to address business needs and changing business practices.

- Plans, prioritizes, assigns, supervises, reviews, and participates in the work of staff responsible for accounting activities which may include accounts payable, accounts receivable, revenue program, cost accounting, fixed assets, payroll, general ledger maintenance, financial reporting and budget preparation.
- Carries out the District's safety program; ensures subordinates follow safety policies in work methods and procedures; enforces proper safety precautions while working in dangerous situations; educates employees on rules, regulations, safe work habits and potential hazards presented by their work environment.
- Establishes schedules and methods for providing accounting services; identifies resource needs; reviews needs with appropriate management staff; allocates resources accordingly.
- Participates in the development of policies and procedures; monitors work activities to ensure

- compliance with established policies and procedures; makes recommendations for changes and improvements to existing standards and procedures.
- Recommends and assists in the implementation of goals and objectives; implements approved policies and procedures.
 - Participates in the selection of accounting staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures.
 - Participates in the preparation and administration of the assigned program budget; submits budget recommendations; monitors expenditures.
 - Prepares agency-wide salary calculations for forecasting of future cost.
 - Participates in the preparation of month-end, quarterly, and the Comprehensive Annual Financial Report; ensures that all reports are completed within defined timeframe.
 - Coordinates the completion of the annual update to the capital investment program budget.
 - Oversees the annual update of the District's cost allocation plan.
 - Responds to other department's requests regarding job cost status and requests for other financial information.
 - Researches and responds to inquiries from third party agents, county offices, cities and customers regarding fees, claims and payments.
 - Monitors general ledger activities; reviews and approves journal entries and bank reconciliations; prepares and/or reviews major changes to the chart of accounts; reviews and approves the integrity of the general ledger in the financial information system.
 - Oversees the District's accounts receivable and/or accounts payable sections; ensures that the obligations of and receipts due to the District are processed in accordance with District policy and in a timely manner.
 - Reviews petty cash disbursements and authorizes petty cash for reimbursement.
 - Performs the most technical and complex tasks of the work unit; prepares analytical and statistical reports on operations and activities.
 - Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of financial management and accounting; researches emerging products and enhancements and their applicability to District needs.
 - Performs related duties as assigned

QUALIFICATIONS

Knowledge of:

- Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.
- Principles and practices of budget development, administration, and accountability.
- Methods and techniques of conflict resolution and negotiation.
- Operations, services, and activities of a financial management or accounting program.
- Principles and practices of generally accepted governmental accounting principles.
- Advanced principles and applications of critical thinking and analysis.
- Methods and techniques of accounting and financial planning.
- Internal control procedures.
- Operational characteristics, principles and practices of financial record keeping and reporting.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Principles and practices of fiscal, statistical, and administrative research and report preparation.
- Modern office practices, methods, and computer equipment and applications related to the work, including word processing, database, and spreadsheet applications.
- English usage, grammar, spelling, vocabulary, and punctuation.

- Techniques for effectively representing the District in contacts with governmental agencies, community groups, and various business, professional, educational, regulatory, and legislative organizations.
- Principles and practices of customer service and techniques for effectively communicating with the public, vendors, contractors, and District staff.

Ability to:

- Plan, organize, schedule, assign, review, and evaluate the work of and train staff.
- Promote individual growth and development of assigned staff in the performance of work assignments.
- Effectively resolve conflict within assigned area of responsibility.
- Recommend and implement goals, objectives, and practices for providing effective and efficient services.
- Evaluate and recommend improvements in operations, procedures, policies, or methods.
- Effectively communicate, negotiate and influence behavior at all levels both internally and externally.
- Apply critical thinking and analysis to a broad range of situations and in decision-making and problem-solving.
- Oversee administration of various accounting functions including daily accounts receivable, general ledger, and financial reporting operations.
- Maintain confidentiality in maintaining critical and sensitive information, and be discreet in handling and processing confidential information and data.
- Research, analyze, and evaluate new service delivery methods, procedures, and techniques.
- Perform various accounting and financial analyses.
- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, rules, and regulations.
- Identify problems, research and analyze relevant information, develop and present recommendations and justification for solution.
- Make sound, independent decisions within established policy and procedural guidelines.
- Effectively represent the department and the District in meetings with governmental agencies, contractors, vendors, and various businesses, professional, regulatory, and legislative organizations.
- Prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
- 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.
- Ensure adherence to safe work practices and procedures in the workplace.
- Effectively communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Employment Standards:

Any combination of education and experience that provides the required knowledge, skills, and abilities may be qualifying as determined by OCSD.

1. Bachelor's degree from a college or university accredited by the U.S. Department of Education, with major coursework in accounting, finance, business administration, or a related field; AND,
2. Six (6) years of responsible work experience in accounting and financial management administration, including four (4) years at a level comparable to a Principal Accountant, or two (2) years or supervisory experience.

Licenses and/or Certifications:

- None.

Disaster Service Workers:

All Orange County Sanitation District employees are designated Disaster Service Workers through state law (California Government Code Section 3100-3109). Employment with the Orange County Sanitation District requires the affirmation of a loyalty oath to this effect. Employees are required to complete all related training as assigned, and to return to work as ordered in the event of an emergency.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; 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 although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer 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 10 pounds.

ENVIRONMENTAL ELEMENTS

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