



**DECEMBER 2018  
FLSA: EXEMPT**

## **SENIOR ACCOUNTANT**

*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, performs routine to complex professional accounting work to maintain the general accounting, budget, and cost systems of the District; provides specialized or general analysis of various accounting functions such as accounts payable, accounts receivable, payroll, and general ledger; prepares journal entries and maintains ledgers; assists with preparation of financial statements.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the assigned supervisory and/or management staff. Exercises no direct supervision of staff. May coach and/or mentor less experienced staff.

### **CLASS CHARACTERISTICS**

This classification is the fourth of five (5) levels within the finance job series. Employees at this level perform more difficult assignments, projects, analyses, and programs assigned to classes within this series, receive only occasional instruction or assistance as new or unusual situations arise, and have full and thorough knowledge of the concepts, practices, procedures, and policies of public sector accounting. Responsibilities may include providing guidance to programs and/or projects. This class is distinguished from the Principal Accountant in that the latter performs the most complex and responsible accounting assignments, typically having District-wide impact, and incumbents are subject matter experts, providing functional and technical leadership over assigned staff.

### **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.*

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs, including the preparation of a wide variety of financial and statistical reports.
- Ensures established safety precautions are adhered to, corrects unsafe work conditions/practices, and/or reports unsafe work conditions/practices to assigned supervisory or managerial staff.
- Analyzes, gathers, and prepares capital fixed asset transfers; prepares annual fixed asset and depreciation accruals.
- Prepares quarterly reports for plant, property, and equipment, and verifies asset balances; investigates and resolves discrepancies.
- Analyzes equity in joint fixed assets for the fixed asset system, construction-in-progress, and depreciation; assesses and prepares depreciation allocations and journal entries.
- Prepares monthly, quarterly, and year-end journal entries and processes the general ledger for assigned accounts; coordinates month-end processing of journal to ensure timely completion.

- Prepares monthly financial/budget review including division and department financial statements.
- Analyzes general ledger trade-in accounts and prepares appropriate journal entries for equipment that has been sold.
- Analyzes and prepares data for capital payment contributions from contracting agencies.
- Audits payroll deduction vouchers and verifies their accuracy; communicates with appropriate staff to resolve payroll discrepancies; prepares related journal entries.
- Prepares monthly bank reconciliation; investigates and resolves discrepancies.
- Maintains accounting data for the debt financing program; posts and reconciles interest expenditures and revenue payments; amortizes acquisition costs; records capitalization of bond interest related to capital improvements.
- Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of accounting; researches emerging products and enhancements and their applicability to District needs.
- Provides leadership and guidance to others on assigned programs and/or projects. As a program and/or project leader, may direct, assign, train, monitor and review the work activities of team members; determines work priorities; oversees quality and quantity of work performed and ensures adherence to established procedures by instructing employees accordingly; is a resource to employees by possessing specialized skills; develops and implements work improvements.
- Performs related duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Generally accepted principles, practices, and methods of public and governmental accounting and financing.
- Methods and techniques of accounting and general ledger maintenance.
- General principles and practices of data processing and its applicability to accounting and government agency operations.
- Principles and applications of critical thinking and analysis.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Principles and practices of business organization and public administration.
- Modern and complex principles and practices of financial record keeping and reporting.
- 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 providing guidance and training to less experienced staff.
- Principles and practices of customer service and techniques for effectively communicating with the public, vendors, contractors, and District staff.

### **Ability to:**

- Perform work of a specialized nature requiring the ability to use independent judgment and personal initiative.
- Perform complex accounting work in support of the maintenance of the general accounting, budget, and cost systems of the District.
- Resolve conflict through supervision in establishing workable solutions and alternative approaches.
- Inspect the work of others and maintain established quality control standards.
- Train others in proper work procedures.
- Adhere to safe work practices and procedures in the workplace.
- Provide specialized or general analysis support in various accounting functions.
- Apply critical thinking and analysis to a broad range of situations.
- Use critical thinking techniques in reaching independent decisions.

- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements and reports.
- 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.
- Use critical thinking techniques in determining problem resolutions.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Maintain confidentiality in maintaining critical and sensitive information, records, and reports.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Prepare journal entries and maintain ledgers.
- Utilize a computer, relevant software applications and/or other equipment.
- Provide assistance to higher level accounting staff in various aspects of the accounting function.
- Maintain accurate files and records.
- 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.
- 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 finance, accounting, business administration, or a related field; AND,
2. Three (3) years of work experience in accounting and/or financial management.

**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.