

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 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 duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

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

CLASS CHARACTERISTICS

This classification is the supervisory level class within the financial management division exercising independent judgment on diverse and specialized accounting functions with significant accountability and ongoing decision-making responsibilities associated with the work. Positions are responsible for planning, organizing, supervising, reviewing, and evaluating the work of assigned staff and providing support to assigned management staff in a variety of areas. This class is distinguished from the Controller in that the latter has full management authority in planning, organizing, and directing the full scope of professional accounting operations, projects, and related activities within the department.

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.
- Provides leadership, guidance, and training to less experienced staff; promotes individual growth and development in the performance of work assignments in areas of responsibility.
- Establishes schedules and methods for providing accounting services; identifies resource needs; reviews need 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; identifies operational issues and develops strategies for resolution; implements approved policies and procedures.
- Participates in the selection of accounting staff; evaluates employee performance; 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.
- Oversees OC San's accounts receivable and/or accounts payable sections; ensures that the obligations of and receipts due to OC San are processed in accordance with established policy and in a timely manner.
- 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.
- Prepares agency-wide salary and employee benefit calculations for forecasting of future costs.
- Oversees payroll processing including monitoring the proper processing and data input with regard to employee benefits, vacation, compensatory time, and sick leave usage; approves payroll reconciliation.
- Participates in the preparation of month-end, quarterly, and the Annual Comprehensive Financial Report; ensures that all reports are completed within defined timeframe.
- Coordinates the completion of the annual update to the capital investment program budget; participates in capital project meetings and monitors project scheduling, forecasting, and spending.
- Oversees the annual update of OC San's cost allocation plan.
- Researches and responds to inquiries from other departments, third party agents, county offices, cities, and customers regarding assigned programs and activities.
- 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 OC San's accounts receivable and/or accounts payable sections; ensures that the obligations of and receipts due to OC San are processed in accordance with OC San policy and in a timely manner.
- 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 OC San needs.
- Ensures compliance with all safety program rules, procedures, and protocols; 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.
- Performs duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of employee supervision, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures.
- Principles and practices of leadership.
- Applicable federal, state, and local laws, codes, and ordinances relevant to area(s) of responsibility.
- Principles and practices of budget development, administration, and accountability.
- Business operations, services, and activities of financial management or accounting programs.
- Generally accepted governmental accounting principles and practices.
- Methods and techniques of accounting and financial planning.
- Internal control procedures.
- Principles and practices of fiscal, statistical, and administrative research, record-keeping, and report preparation.
- Methods and techniques of conflict resolution and negotiation.
- Advanced principles and applications of critical thinking and analysis.

- Techniques for effectively representing OC San in contacts with governmental agencies, community groups, and various business, professional, regulatory, and legislative organizations.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Current equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.

Ability to:

- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Effectively communicate, negotiate, resolve conflict, 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 accounts payable, accounts receivable, revenue program, cost accounting, fixed assets, payroll, general ledger maintenance, financial reporting, and budget preparation.
- Perform various accounting and financial analyses.
- Research, analyze, and evaluate new service delivery methods, procedures, and techniques.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Evaluate and recommend improvements in operations, procedures, policies, or methods.
- Effectively represent the department and OC San 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.
- Use tact, initiative, prudence, and independent judgment within general policy, legal, and procedural guidelines.
- Comply with safe work practices and procedures in the workplace.
- Provide a high level of customer service by effectively dealing with the public, vendors, contractors, and OC San staff.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- 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 OC San.

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.
2. Six (6) years of progressively responsible work experience in accounting and financial management administration, which may include two (2) years of lead 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

- Mobility to work in a standard office setting and use standard office equipment, including a computer; this is primarily a sedentary office classification although standing in work areas and walking between work areas may be required; occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information; ability to lift, carry, push, and pull materials and objects up to 35 pounds.
- Vision to read printed materials and a computer screen.
- Hearing and speech to communicate in person and over the telephone.
- Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment.

ENVIRONMENTAL ELEMENTS

- 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.

OTHER REQUIREMENTS

- Probationary Period: All OC San employees, except classifications considered “at-will”, are subject to the probationary period provisions as specified in the applicable Memorandum of Understanding, policies, and/or resolutions. Employees who have not yet successfully completed their initial probationary period serve “at-will” and may be released from employment without cause or recourse to any appeal or grievance procedures.
- Pre-Employment: All employment offers are contingent upon successful completion of OC San’s pre-employment process, which includes a background investigation, a physical examination, and a drug screen.
- Work Location Assignment: Employees will be assigned to a work location based on business needs which may be located at any/all of OC San locations; this work location may be changed at any time.