

PRINCIPAL 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 direction, performs a wide variety of and the most complex professional accounting duties to maintain the general accounting, budget, and cost systems; maintains general ledger accounts including assets, liabilities, equity, revenue, and expenses; prepares monthly, quarterly, and annual financial reports; provides technical accounting assistance to other departments; provides interpretation of accounts, methods, and financial records; provides subject matter expertise and functional and technical direction to lower-level staff; and performs duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from assigned supervisory and/or managerial staff. Exercises no direct supervision of staff. Exercises technical and functional direction over and provides training to lower-level staff.

CLASS CHARACTERISTICS

This classification is the fourth of four levels within the accounting/finance job series responsible for performing the most difficult and responsible assignments, projects, analyses, and programs assigned requiring advanced knowledge of the concepts, practices, procedures, and policies of accounting. Positions at this level provide technical and functional direction and leadership to assigned staff. Assignments at this level have significant impact on OC San's operations. Completed work is reviewed only from an overall standpoint in terms of feasibility, compatibility with other work, and/or effectiveness in meeting requirements and expected results. This class is distinguished from the Accounting Supervisor in that the latter has full supervisory authority for planning, organizing, and overseeing the full scope of assigned accounting functions 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.

- Serves as an expert and/or internal consultant to management in the administration and implementation of OC San's accounting programs.
- Performs general ledger analysis and maintains general ledger accounts including assets, liabilities, equity, revenue, and expenses; prepares monthly, quarterly, and annual journal entries and reconciliations of activity to the general ledger; reconciles various asset, liability, and expense accounts in the general ledger.
- Maintains general ledger accounting related to payroll; reviews bi-weekly payroll processing, weekly payroll interims, and all payroll reports, journals, vouchers, and reconciliation.
- Prepares OC San pay schedule and payroll calendar; updates retirement and benefit rate changes, timecard schedules, and position control as applicable; calculates annual leave and sick leave payouts

- and reviews leave accrual rollovers.
- Prepares monthly, quarterly, and annual financial reports; participates in the preparation of the Annual Comprehensive Financial Report; prepares the State Controller's Report.
- Coordinates external audit activities; serves as liaison between external auditors and OC San staff; prepares annual schedules for external auditors and responds to questions.
- Compiles data for and prepares budget estimates for the current year; makes recommendations for the upcoming year.
- Administers OC San's risk management liability claims; prepares payment vouchers related to debt service and liability claims; maintains accurate files to support debt service and risk management operations.
- Provides technical accounting assistance to other departments; researches inquiries; prepares reports to monitor project expenses.
- 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.
- Provides leadership and guidance to others on 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; and develops and implements work improvements.
- Ensures safety and health procedures and precautions are adhered to, corrects unsafe work conditions/practices, and/or reports unsafe work conditions/practices to assigned supervisory or managerial staff.
- Performs duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles of providing functional direction and training.
- Generally accepted principles, practices, and methods of public and governmental accounting and financing.
- Advanced methods and techniques of accounting and general ledger maintenance.
- Principles and practices of public sector budgeting and data processing.
- Advanced principles and applications of critical thinking and analysis.
- Recent and on-going developments, current literature, and sources of information related to the operations of the assigned programs.
- Modern and complex principles and practices of financial record keeping and reporting.
- Applicable federal, state, and local laws, codes, and ordinances relevant to the area(s) of responsibility.
- 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:

- Oversee and administer assigned programs and/or projects and promote the individual professional growth and development of less experienced staff.
- Perform the most complex accounting work and provide specialized or general analysis in support of the maintenance of the general accounting, budget, and cost systems of OC San.

- Apply critical thinking and analysis to a broad range of situations and in decision making and problem solving.
- Develop and implement new or enhanced systems, methods, policies, and procedures; monitor program progress in meeting goals and objectives; conduct updates with management staff to inform and advise on program progress; make adjustments as necessary.
- Prepare clear, complete, and concise financial statements and reports.
- Maintain general ledger accounts, perform general ledger analysis, and prepare journal entries.
- Analyze trends in revenues and expenditures to determine future problems or opportunities facing OC San operations.
- Provide assistance to higher level accounting staff in various aspects of the accounting function.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and OC San in meetings with governmental agencies, community groups, various business, professional, and regulatory organizations, and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy 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. Five (5) 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

- Mobility to work in a standard office setting and use standard office equipment, including a computer; 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.