

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 direction, performs routine to complex professional accounting work to maintain the general accounting, budget, and cost systems of OC San; 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; and performs duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from assigned supervisory and/or management staff. Exercises no direct supervision of staff.

CLASS CHARACTERISTICS

This classification is the third of four levels within the accounting/finance job series. Positions at this level perform the more difficult assignments, projects, analyses, and programs assigned to classes within the series, requiring the use of considerable discretion and independent judgement in performing assigned work and full and thorough knowledge of the concepts, practices, procedures, and policies of accounting. Assignments are given with general guidelines and positions are responsible for establishing objectives, timelines, and methods to deliver work products or services. Work is typically reviewed upon completion for soundness, appropriateness, and conformity to policy and requirements. Responsibilities may include providing guidance on programs and/or projects and providing coaching and mentoring to lower-level staff. This class is distinguished from the Principal Accountant in that the latter is responsible for developing, implementing, and managing the most complex program/projects, serving as an expert internal consultant, and providing functional and technical direction to 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 OC San's financial, auditing, and accounting programs, including the preparation of a wide variety of financial and statistical reports.
- Gathers fixed asset data from general ledger; checks and verifies data collected for correct account coding, unit costs, class, and location codes; prepares fixed asset sheets; calculates and balances sheets for computer input.
- Performs data entry of all capital equipment additions, modifications, retirements, and deletions; assigns item numbers to assets for tracking and transfers to the fixed asset accounting system; prepares detailed spreadsheets summarizing all assets and costs.
- 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; analyzes general ledger trade-in accounts and prepares appropriate journal entries for sold equipment.
 - 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 bank reconciliation; investigates and resolves discrepancies.
 - Prepares monthly financial/budget review including division and department financial statements.
 - Analyzes and prepares data for capital payment contributions from contracting agencies.
 - Reviews construction contracts for accuracy; processes progress payments and updates financial information system; reviews and audits change orders as appropriate and updates purchase orders; processes retention reductions/releases as approved by project managers; maintains all relevant documentation.
 - Audits general ledger for retention and stop notices; ensures accuracy and corrects discrepancies.
 - Audits payroll deduction vouchers and verifies accuracy; communicates with appropriate staff to resolve payroll discrepancies; prepares related journal entries.
 - Transmits payroll and accounts payable bank files; initiates wire transfers related to investments and debt issues; monitors day-to-day cash management and performs cash transfers, withdrawals, and deposits as necessary.
 - Performs debt service management duties; prepares monthly charts; posts and reconciles interest expenditures and revenue payments; amortizes acquisition costs; records capitalization of bond interest related to capital improvements; reconciles trade confirmations and maintains daily and weekly interest rate databases.
 - Plans, coordinates, and prepares fiscal year-end audit schedules; facilitates communication with external auditors; participates in the preparation and coordination of the Annual Comprehensive Financial Report and State Controller's Report. 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 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:

- Generally accepted principles, practices, and methods of public and governmental accounting and financing.
- Methods and techniques of accounting and general ledger maintenance.
- Principles and practices of public sector budgeting and data processing.
- Principles and applications of critical thinking and analysis.
- 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.
- Techniques for providing guidance and training to less experienced staff.

- 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:

- Perform complex accounting work in support of the maintenance of the general accounting, budget, and cost systems of OC San.
- Provide specialized or general analysis support in various accounting functions and draw sound conclusions.
- Apply critical thinking and analysis to a broad range of situations including decision-making and problem-solving.
- Prepare journal entries and maintain ledgers.
- Provide assistance to higher level accounting staff in various aspects of the accounting function.
- Prepare clear, complete, and concise financial statements and reports.
- Make accurate arithmetic, financial, and statistical computations.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Provide direction to others in proper work procedures.
- Resolve conflict by establishing workable solutions and alternative approaches.
- Inspect the work of others and maintain established quality control standards.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy and legal 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 finance, accounting, business administration, or a related field.
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

- 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.