

**JOB DESCRIPTION**  
**Accounting Supervisor**  
**Code Number: 06003**

**GENERAL PURPOSE**

Under general direction, supervises and participates in performing professional accounting duties in the analysis, preparation and maintenance of financial records and reports; supervises the accounts payable and receivable, payroll, and water sales functions; performs difficult and detailed accounting analyses; and performs related duties as assigned.

**DISTINGUISHING CHARACTERISTICS**

Accounting Supervisor supervises the work of professional, technical and clerical accounting staff performing calculations and preparing and processing journal entries to record District accounting transactions. Incumbents perform difficult and highly detailed analyses and work with staff and departments to resolve accounting and reporting issues.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

*The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this position.*

Plans, organizes, controls, integrates and evaluates the work of assigned staff; with staff, develops, implements and monitors work plans to achieve goals and objectives; contributes to the development of and monitors performance against the annual department budget; supervises and participates in developing, implementing and evaluating plans, work processes, systems and procedures to achieve annual goals, objectives and work standards.

Plans and evaluates the performance of assigned staff; establishes performance requirements and personal development targets; regularly monitors performance and provides coaching for performance improvement and development; recommends compensation and provides other rewards to recognize performance; subject to management concurrence, takes disciplinary action, up to and including termination, to address performance deficiencies, in accordance with District personnel rules, policies and labor contract agreements.

Provides day-to-day leadership and works with staff to ensure a high-performance, customer service-oriented work environment that supports achieving the department's and the District's mission, strategic plan, objectives and values.

Supervises, participates in and reviews the work of employees preparing and processing standard monthly and special journal entries; reviews entries for accuracy of account numbers and amounts and for reasonableness; prepares and supervises the preparation of standard monthly and annual financial statements and schedules; answers staff and department questions about appropriate accounts for charging of expenses; analyzes, verifies and reconciles accounts and records.

Manages the work of employees responsible for accounts payable and receivable, payroll, and water sales; reviews and approves purchase orders and requisitions to ensure accuracy of account numbers and authorizations and adequate account balances; reviews payroll and payroll tax reports; manages and participates in ensuring the smooth operations of the general ledger accounting and payroll computer systems.

Supervises and facilitates a timely and accurate month end closing process; coordinates all areas within the function; conducts a review of all monthly charges made to the operational departments; assists in the District's yearly financial audits and outside governmental agency audits.

Develops and maintains accounting policies and procedures; maintains and ensures adherence to internal control procedures and accounting standards.

Maintains the District's general obligation bonds and records regarding scheduled payments, monthly journal entries and reconciliations, including the calculation of amortization, accruals for payment of principal, interest and supporting fees and the reconciliation of accounts.

Provides information and assistance to departments on accounting and financial reporting issues.

Performs special projects as assigned.

Performs related duties as assigned.

## **BALDRIGE RELATED DUTIES**

Supports and promotes the application of Malcolm Baldrige principles in the oversight of operations within the business unit.

Assists in the development and maintenance of best practice in unit work processes and supports the philosophy of continuous improvement.

Develops and monitors team and individual performance measures, ensuring that they align with District's Strategic and Operational Plans.

Ensures a thorough understanding of the Strategic Planning Cycle and participates in its development and deployment.

## **DESIRED MINIMUM QUALIFICATIONS**

### **Knowledge of:**

Principles and practices of general, enterprise, and governmental accounting including financial statement preparation and methods of financial control and reporting; principles and practices of cost accounting; internal control and audit principles and practices; laws and regulations relating to the financial administration of public agencies and utilities; District functions and associated financial management and reporting issues; principles and practices of business data processing particularly related to the processing of accounting and financial information; the operations, requirements and codes of the District's automated general ledger system; District personnel rules, policies and labor contract provisions; principles and practices of effective supervision.

### **Ability to:**

Operate a computer and spreadsheet software; analyze and make sound recommendations on complex financial data and operations; understand, interpret, explain, and apply District, state, and federal laws regulating District financial accounting, reporting and recordkeeping; understand and accurately use the District's Chart of Accounts and system of District, improvement District, and assessment district cost center accounting; supervise and direct the work of assigned staff; develop and implement financial procedures and controls; perform complicated mathematical calculations and analyses; prepare clear, concise and comprehensive financial statements, reports, and written materials; organize and prioritize effectively; facilitate technical and system enhancements; follow and apply written and oral work instructions; communicate effectively, orally and in writing; make sound independent judgments within established guidelines; train others in work processes and procedures; establish and maintain effective working relationships with those contacted in the course of work.

## **Baldrige Based Knowledge and Abilities**

### **Knowledge of:**

Principles of managing by fact and organizational and personal learning; familiar with process mapping and structured problem solving; theoretical and practical knowledge necessary to develop and monitor individual performance standards, and insure they align with key performance measures for the unit.

**Ability to:**

Maintain and utilize process flow charts for key processes, with performance standards related to customer and stakeholder needs; validate customer requirements; create a workplace that values employees, encourages their development, values their participation, and encourages innovation; create an environment of continuous improvement and to ensure business unit results consistent with expectations in key performance measures.

**Training and Experience:**

A typical way of obtaining the knowledge, skills, and abilities outlined above is graduation from an accredited college or university with a bachelor's degree in accounting, finance, business administration, or closely related field; and three years of progressively responsible professional accounting experience, preferably in a governmental agency or utility; or an equivalent combination of training and experience. One year of supervisory experience is desirable.

**PHYSICAL AND MENTAL DEMANDS**

*The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

**Physical Demands**

While performing the duties of this class, employees are regularly required to sit; talk or hear, both in person and by telephone; use hands repetitively to operate, finger, handle, or feel office equipment; and reach with hands and arms. Employees are frequently required to walk and stand and lift up to 25 pounds.

Specific vision abilities required by this job include close vision and the ability to adjust focus.

**Mental Demands**

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; observe and interpret situations; use math and mathematical reasoning; learn and apply new information or skills; perform highly detailed work on multiple tasks with frequent interruptions; and interact with District managers and staff.

## **WORK ENVIRONMENT**

*The work environment characteristics described are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Employees work under typical office conditions, and the noise level is usually quiet.

**FLSA DETERMINATION:** Meets executive exemption from overtime