



December, 2017

## **FINAL DRAFT**

### **SENIOR ACCOUNTANT Salary Grade 225**

#### **DEFINITION**

Under general direction, plans, directs and supervises the work of assigned fiscal staff; performs complex professional accounting, auditing, and fiscal work in the maintenance, preparation, and analysis of routine and complex fiscal records; recommends and prepares procedures for District financial processes; provides advice to District management on fiscal matters; and performs other duties as assigned.

#### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the Director of Administrative Services. Exercises direct supervision over fiscal technical and clerical staff.

#### **CLASS CHARACTERISTICS**

This is the full supervisory-level class in the accounting functional area that exercises independent judgment on diverse and specialized accounting functions and has significant accountability and ongoing decision-making responsibilities associated with the work. The incumbent organizes and oversees day-to-day financial processing, reporting, and recordkeeping activities, and is responsible for providing professional-level support to the Director of Administrative Services in all accounting areas. Performance of the work requires the use of considerable independence, initiative, and discretion within established guidelines. Responsibilities include oversight of, and participation in, the wide range of fiscal activities of the District, including preparation and maintenance of accounting transaction and related records, financial reporting, general ledger management, grant and fund oversight, and budget preparation and monitoring. This class is distinguished from the lower class of Accountant by its supervisory responsibility and the performance of the more difficult and complex professional accounting on a regular and continuing basis. This class is distinguished from the Director of Administrative Services in that the latter has management authority for planning, organizing and directing the full scope of the department.

#### **EXAMPLES OF DUTIES (Illustrative Only)**

*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.*

- Plans, organizes, assigns, supervises, and reviews the work of assigned fiscal staff; trains staff in work procedures; provides policy guidance and interpretation to staff; evaluates employee performance and works with employees to correct deficiencies; recommends and implements informal disciplinary procedures; assists in selection and promotion.
- Performs professional accounting work in the establishment and maintenance of fiscal records, including maintaining records of funds; balancing, verifying, and reconciling accounts, ledgers, and other fiscal records.
- Prepares and supervises the preparations of journal entries to reflect fund transfers and the establishment of new financial transactions.

- Supervises and assists in the reconciliation and verification of financial statements, transactions, and records.
- Prepares and reviews monthly, periodic, and other special reports of analyses of various accounting and fiscal matters and financial statements, including preparation of the District's Comprehensive Annual Financial Report (CAFR).
- Participates in the compilation of the District budget, directing the preparation of, or personally preparing, a variety of budgetary elements such as summaries, provision for reserves, working capital funds, debt service requirements, and projections of fund balances and supporting schedules; monitors the budget process ensuring budget schedule compliance.
- Reviews budgetary statements for District departments; investigates variances in revenue and expenditures; confers with departmental staff regarding required adjustments, and provides assistance as needed.
- Conducts internal audits of accounting systems and financial transactions of District departments, and prepares recommendations and reports; works closely with independent auditors to provide the information and documents needed to perform the annual audit.
- Prepares and verifies a variety of complex accounting statements or reports requiring extensive analysis and interpretation of data.
- Participates in meetings or hearings with the Board of Directors or Committees, the General Manager's Office, and District departments, on matters pertaining to District finances.
- Conducts special studies as requested.
- Performs other duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.
- Accounting and auditing theory, principles, and practices, and their application to a wide variety of accounting, auditing, and fiscal transactions.
- Laws, ordinances, and regulations pertaining to enterprise fund operations, budget preparations and administration, and the financial operation of District government.
- Methods and techniques of preparing financial reports and statements.
- Principles and practices of budget development and control.
- Computerized accounting and electronic data processing procedures, methods, and equipment.
- Principles and practices of financial recordkeeping.
- Modern office practices, methods, and computer equipment and applications related to the work.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

### **Ability to:**

- Select and supervise staff; provide training and development opportunities; ensure work is performed effectively and evaluate performance in an objective manner.
- Effectively provide staff leadership and work direction.
- Perform complex professional accounting work, and make appropriate and effective recommendations.
- Analyze and evaluate accounting, auditing, and fiscal data, and develop logical conclusions.
- Develop accounting procedures with appropriate balance of control and flexibility.

- Prepare and assist in the coordination of the preparation of the District budget, and participate in budget administration.
- Prepare clear and concise financial reports and statements.
- Perform complex mathematical calculations rapidly and accurately.
- Prepare and maintain complex financial spreadsheets, using same for analyses, projections and report preparation.
- Operate modern office equipment, including computer equipment and specialized software application programs.
- Use English effectively to 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.

**Education and Experience:**

*Any combination of training and experience which would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

**Education**

Equivalent to a bachelor's degree in accounting, finance, business, or related field. Higher level degrees are desirable.

**Experience**

Five (5) years of progressively responsible professional-level accounting and/or auditing experience. Experience in the public sector, especially with enterprise funds, is highly desirable.

**Licenses and Certifications:**

- Must possess a valid California Class C Driver's License and maintain a satisfactory driving record.
- Possession of a Certified Public Accountant License or Certified Public Finance Officer Designation is desirable.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to visit various District and meeting sites; 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 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 up to 25 pounds.

**ENVIRONMENTAL CONDITIONS**

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.